

INDIVIDUAL INCOME TAX RETURNS 1990

▲ RETURNS FILED \$ TAX COMPUTATIONS \$

SALARIES & WAGES \$ TAXABLE INCOME ▼

▲ EXEMPTIONS \$ STANDARD DEDUCTIONS

ADJUSTED GROSS INCOME \$ INCOME TAX

NET GAINS ▲ NET LOSSES ▼ TAX LIABILITY

ITEMIZED DEDUCTIONS \$ ADJUSTMENTS ▼

▼ IRAS \$ MARITAL STATUS ▼ DEPENDENTS

INTEREST ▼ ALTERNATIVE MINIMUM TAX

\$ NONTAXABLE RETURNS ▼ TAX REFUNDS

▲ TAX CREDITS ▼ SOURCES OF INCOME \$

DIVIDENDS ▲ ROYALTIES \$ CAPITAL GAINS

\$ EARNED INCOME CREDIT ▼ TAX RATES ▲

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Individual Income Tax Returns 1990

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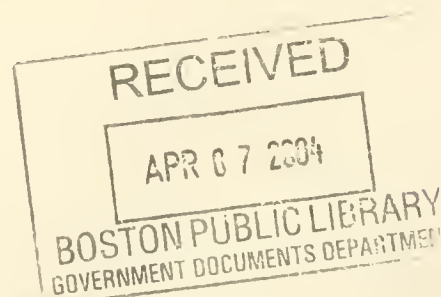
This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and taxpayments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

The Statistics of Income Division Statistical Information Services (SIS) staff provides data, statistical analysis, and information in response to requests from customers in the IRS, other government agencies, congressional offices, businesses, academic institutions, and the public. In addition, the SIS staff provides data referral services, acts as liaison between requesters and IRS analysts on technical questions, and arranges for sales and transmittals of publications and published tables. The SIS staff can be reached by telephone on (202) 874-0410, or by fax on (202) 874-0922.

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Section 1

Introduction and Changes in Law

This report contains complete individual income tax data for Tax Year 1990. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of approximately 114 million Forms 1040 (including returns filed electronically), 1040A, and 1040EZ filed for Tax Year 1990.

Table A on the following page presents selected income and tax items for Tax Years 1980, 1985, 1988, 1989, and 1990, and provides the percentage change for each item between 1989 and 1990. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data.

For Tax Year 1990, the number of individual tax returns filed increased 1.6 million, or 1.4 percent. Adjusted gross income (AGI) grew \$149.1 billion, or 4.6 percent for 1990, a slight drop-off from the 5.6 percent growth recorded for 1989. Four components of AGI showed sizable changes for 1990: net capital gain less loss dropped 22.3 percent, taxable distributions from Individual Re-

tirement Arrangements increased 26.5 percent, unemployment compensation climbed 27.8 percent, and total adjustments rose 38.3 percent (see Section 1, *Changes in Law*). Total income tax, defined as the sum of income tax after credits and the alternative minimum tax, grew 3.3 percent to \$447.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1990, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

Requirements for Filing

The Internal Revenue Code of 1986, as amended, provides the legal basis for the tax activity detailed in this volume. The filing requirements

Individual Returns 1990

Table A.—Selected Income and Tax Items for Selected Years, 1980–1990

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	1980	1985	1988	1989	1990	Percent change, 1989 to 1990
	(1)	(2)	(3)	(4)	(5)	(6)
All returns	93,902,469	101,660,287	109,708,280	112,136,673	113,717,138	1.4
Form 1040 returns	57,122,592	67,006,426	71,369,242	71,563,456	69,270,236	-3.2
Form 1040A returns	36,779,877	18,124,702	19,066,166	20,478,063	26,917,288	26.6
Form 1040EZ returns	NA	16,529,160	19,282,873	20,094,164	18,529,614	-7.8
Total income, amount	1,642,346,568	2,401,033,782	3,111,221,671	3,280,931,125	3,439,401,679	4.8
Adjusted gross income, less deficit	1,613,731,497	2,306,951,483	3,083,019,783	3,256,368,166	3,406,427,348	4.6
Salaries and wages:						
Number of returns	83,802,109	87,198,001	93,267,370	96,487,922	96,729,912	1.3
Amount	1,349,842,802	1,928,200,978	2,337,984,129	2,449,630,563	2,699,401,271	6.1
Taxable interest received:						
Number of returns	49,019,676	64,526,434	69,421,338	69,881,648	70,368,662	0.7
Amount	102,009,444	182,109,194	186,981,636	220,016,823	227,083,888	3.2
Dividends in adjusted gross income:						
Number of returns	10,738,982	16,527,679	22,903,156	23,079,592	22,904,441	-0.8
Amount	38,761,263	66,046,361	77,329,507	81,309,036	80,168,636	-1.4
Business or profession net income less loss:						
Number of returns	8,881,119	11,900,341	13,671,440	14,160,696	14,637,591	3.4
Amount	66,129,164	78,772,677	126,323,260	132,737,680	141,430,193	6.6
Net capital gain less loss in adjusted gross income ¹ :						
Number of returns	8,929,474	12,579,494	14,309,236	16,069,662	12,121,626	-19.6
Amount	29,659,600	68,277,779	163,768,209	146,630,930	113,169,106	-22.3
Pensions and annuities in adjusted gross income:						
Number of returns	7,373,704	13,133,296	16,481,248	16,816,830	17,014,091	1.2
Amount	43,339,736	95,096,003	138,785,886	147,358,442	169,294,448	8.1
Rent and royalty net income less loss in adjusted gross income:						
Number of returns	8,208,132	9,544,496	9,986,868	9,747,254	10,268,013	5.2
Amount	4,106,381	-12,963,726	-1,278,809	-1,438,256	3,764,049	NA
Partnership and S Corporation net income less loss:						
Number of returns	U	6,487,671	6,899,223	6,928,288	6,977,458	0.8
Amount	10,099,346	-2,526,691	67,080,226	63,092,066	67,022,231	6.2
Farm net income less loss:						
Number of returns	2,608,430	2,620,861	2,367,627	2,369,718	2,321,164	-1.6
Amount	-1,792,466	-12,006,483	-1,176,637	-213,939	-433,762	NA
Total statutory adjustments:						
Number of returns	13,148,919	37,763,418	10,747,370	9,926,729	16,648,032	67.7
Amount	28,614,061	95,082,299	28,201,888	24,672,969	33,974,231	38.3
Individual Retirement Arrangement payments:						
Number of returns	2,564,421	16,206,846	6,361,421	5,824,914	6,223,737	-10.3
Amount	3,430,894	38,211,674	11,881,764	10,828,694	9,868,219	-9.6
Self-employed (Keogh) retirement plan:						
Number of returns	568,936	676,822	814,586	822,353	824,327	0.2
Amount	2,007,666	6,181,993	6,626,908	6,326,166	6,777,646	7.1
Number of exemptions	227,926,098	244,180,202	221,884,006	223,766,252	227,649,246	1.7
Total deductions:						
Number of returns	88,491,261	96,848,626	108,819,936	111,311,212	112,796,712	1.3
Amount	346,000,155	564,733,623 ²	696,954,065 ³	740,409,033 ³	789,941,676	6.7
Total itemized deductions:						
Number of returns	28,960,282	39,848,184	31,902,986	31,972,317	32,174,938	0.6
Amount	218,028,139	406,023,626	396,216,466	430,977,999	468,486,066	6.4
Medical and dental expense	14,972,082	22,926,214	17,993,829	20,920,881	21,466,587	2.6
Taxes paid	69,404,276	128,084,618	120,628,182	131,299,662	140,011,461	6.6
Interest paid	91,187,006	180,094,678	179,737,720	193,186,034	208,364,360	7.9
Contributions	26,809,608	47,962,848	60,949,273	66,469,206	67,242,767	3.2
Taxable income:						
Number of returns	88,104,696	96,124,046	90,281,729	92,313,789	93,148,332	0.9
Amount	1,279,986,360	1,820,740,833	2,069,966,980	2,173,346,881	2,263,661,230	4.2
Income tax before credits:						
Number of returns	76,136,819	86,994,218	90,218,979	92,246,066	93,089,368	0.9
Amount	266,294,316	332,166,333	418,889,166	438,240,138	453,127,679	3.4
Total tax credits	7,216,839	10,248,044	7,047,140	6,131,134	6,831,187	11.4
Child care credit	968,439	3,127,702	3,812,849	2,439,471	2,649,004	4.6
Credit for the elderly or disabled	134,993	108,642	68,904	64,490	61,898	-4.0
Foreign tax credit	1,341,676	782,661	1,087,203	1,311,742	1,682,307	28.3
Income tax after credits	249,078,476	321,917,289	411,842,026	432,109,004	446,296,392	3.3
Total income tax:						
Number of returns	73,906,244	82,846,420	87,136,332	89,178,365	89,862,434	0.8
Amount	260,341,440	326,710,264	412,869,909	432,939,998	447,126,703	3.3

NA: Not applicable

U: Unavailable

¹ Includes capital gain distributions.² Includes total itemized deductions, charitable contributions for non-itemizers, and zero bracket amount on non-itemized deductions.³ Includes total itemized deductions, and basic and additional standard deductions (zero bracket amount in lieu of standard deduction for prior year returns).

Figure 1.—General Filing Requirements

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$5,300 \$6,100
	Head of household	under 65 65 or older	\$6,800 \$7,600
Married with a child and living apart from spouse during the last 6 months of 1990	Head of household	under 65 65 or older	\$6,800 \$7,600
Married and living with spouse at the end of 1990 (or on the date spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$9,550 \$10,200 \$10,850
	Married, separate return	any age	\$2,050
Married and not living with spouse at end of 1990 (or on the date spouse died)	Married, joint or separate return	any age	\$2,050
Widowed before 1990 and not remarried in 1990	Single	under 65 65 or older	\$5,300 \$6,100
	Head of household	under 65 65 or older	\$6,800 \$7,600
	Qualifying widow(er) with dependent child	under 65 65 or older	\$7,500 \$8,150

for Tax Year 1990 were generally based on gross income, filing status, marital status, age, and to a lesser extent on dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used.

In addition to the general filing requirements, an individual was obligated to file a return for Tax Year 1990 if he or she:

1. was liable for any of the following taxes:
 - social security tax on unreported tip income;
 - uncollected social security tax or railroad retirement tax on reported tip income;
 - alternative minimum tax;
 - tax on an individual retirement arrangement (IRA) or qualified retirement plan;

- tax from the recapture of investment credit or low-income housing credit;

2. received any advance earned income credit (AEIC) payments;
3. had net earnings from self-employment of at least \$400; and
4. had wages of \$100 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.

Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

All major changes in effect for Tax Year 1990 which influenced the Statistics of Income data are listed below in alphabetical order. Section 4, *Expla-*

Figure 2.—Filing Requirements for Children and Other Dependents

If someone (such as a parent) can claim the filer as a dependent, and any of the four following conditions apply, he or she must file a return.		In this figure, unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarships and fellowships.	
1. Single dependents under 65		3. Married dependents under 65	
Must file a return if—		Must file a return if—	
Unearned income was:	and the total of that income plus earned income was:	<ul style="list-style-type: none"> Earned income was more than \$2,725, or They had any unearned income and gross income was more than \$500, or Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions 	
\$1 or more	more than \$500	4. Married dependents 65 or older or blind Must file a return if— <ul style="list-style-type: none"> Earned income was more than \$3,375, or Unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or Gross income was more than the total of earned income (up to \$2,725) or \$500, whichever is greater, plus \$650 (\$1,300 if 65 or older and blind) Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions. 	
\$0	more than \$3,250		
2. Single dependents 65 or older or blind			
Must file a return if—			
<ul style="list-style-type: none"> Earned income was more than \$4,050, or Unearned income was more than \$1,300 (\$2,100 if 65 or older and blind), or Gross income was more than the total of earned income (up to \$3,250) or \$500, whichever is larger, plus \$800 (\$1,600 if 65 or older and blind). 			

nation of Terms, provides more detailed explanations and definitions of the terms used in this report.

Deduction for One-Half of Self-Employment Tax

Beginning in 1990, if an individual had income from self-employment and he or she owed self-employment tax, the taxpayer was allowed to deduct one-half of that tax. The deduction was entered on Form 1040, line 25 as an adjustment to total income.

Earned Income Credit

The earned income credit was increased to a maximum \$953 for 1990. Some credit was available to qualified individuals whose earned income and AGI were each less than \$20,264. For 1989, the

maximum credit was \$910, and it phased out entirely if income or earnings exceeded \$19,340.

Exemptions

The amount of each individual personal exemption increased to \$2,050 for 1990 from \$2,000 for 1989. The deduction for exemptions phased out for taxpayers with taxable income above certain limits. The limits, which varied according to marital status, were adjusted for inflation for Tax Year 1990.

Exclusion of Interest from Series EE U.S. Savings Bonds

If a taxpayer cashed series EE U.S. savings bonds in 1990 that were issued after 1989, he or she may have been able to exclude from income part or all of the interest paid on those bonds. The follow-

ing requirements must have been satisfied to exclude any part of the interest:

1. the bonds were issued in the name of the taxpayer (or, if married, in the names of the taxpayer and spouse), and he or she was age 24 or older before the bonds were issued;
2. the taxpayer paid qualified higher education expenses during 1990 for him- or herself, a spouse, or a dependent; and
3. the taxpayer's filing status was single, married filing a joint return, head of household, or qualifying widow(er) with dependent child.

Interest Paid Deduction

For 1990, the deductible portion of personal interest was limited to 10 percent of expenditures for personal interest. These expenditures included interest on credit cards, car loans, or personal loans. For 1989, 20 percent of personal interest was deductible.

Passive Losses

Under the Tax Reform Act of 1986, some of the "passive losses" (i.e., those generated by any trade, business, or rental activity in which the taxpayer did not materially participate) entered into before October 23, 1986 were allowed to offset "nonpassive income." For Tax Year 1990, 10 percent of such losses were allowed to offset nonpassive income; for 1989, 20 percent of passive losses were allowed to offset nonpassive income. The disallowed passive losses for 1990, in many cases, could be carried forward to offset future passive income.

Standard Deduction

As an adjustment for inflation, the standard deduction was increased for Tax Year 1990. The standard deduction rose from \$3,100 to \$3,250 for single taxpayers, from \$5,200 to \$5,450 for those filing joint returns, from \$2,600 to \$2,725 for married filing separately, and from \$4,550 to \$4,750 for heads of households.

The 1979 Income Concept A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980's—the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986—made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980's.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual income tax returns; by using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully included in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line

depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid,

Figure 3.—Calculation of the 1979 Income Concept for 1990

1979 Total Income Concept =

Salaries and wages¹

plus (+):

- interest¹
- Dividends (without any exclusion)¹
- Alimony received¹
- Capital gains (without any exclusion) reported on Schedule D and allowable losses¹
- Capital gains and losses not reported on Schedule D (without any exclusion)¹
- Other gains or losses (Form 4797)¹
- Net business income or loss¹
- Net farm income or loss¹
- Net rent income or loss¹
- Net royalty income or loss¹
- Net partnership income or loss¹
- Net Subchapter S Corporation income or loss¹
- Net farm rental income or loss
- Net estate and trust income or loss¹
- Unemployment compensation
- Depreciation in excess of straight-line depreciation²
- Total pension income reported²
- Other net income¹

minus (—):

- Disallowed passive losses²
- Moving expenses³
- Alimony paid¹

¹ Included in AGI for Tax Year 1990.

² Not fully included in AGI for Tax Year 1990.

³ Not included in AGI for Tax Year 1990.

and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amount reported for these two expenses by taxpayers who itemized deductions was subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 to 1986. The new law limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. For this reason, if AGI is used to measure income, any comparison of 1986 income and tax data with that for 1988, 1989, and 1990 is misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1990 using AGI and the 1979 Income Concept, classified by size of 1990 AGI.

Income, as calculated by the two measures, showed little difference for 1990. Before TRA be-

Individual Returns 1990

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Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990
[All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,717	3,406,427	113,717	3,442,662	96,730	2,699,401	96,730	2,699,401
Under \$10,000	32,336	107,639	32,092	97,272	25,532	123,092	25,466	136,699
\$10,000 under \$20,000	26,466	376,014	26,372	373,562	20,816	284,387	20,702	284,612
\$20,000 under \$30,000	17,411	429,530	17,648	433,488	16,377	349,965	16,302	348,426
\$30,000 under \$40,000	12,283	426,386	12,578	436,208	11,096	366,079	11,329	360,609
\$40,000 under \$50,000	8,837	394,731	8,768	391,889	8,117	327,776	8,108	327,883
\$50,000 under \$60,000	6,984	326,649	6,810	317,288	6,627	271,826	6,432	267,238
\$60,000 under \$70,000	3,667	236,164	3,591	231,804	3,360	194,770	3,329	191,686
\$70,000 under \$80,000	2,237	166,648	2,239	166,894	2,077	136,707	2,079	136,105
\$80,000 under \$90,000	1,433	121,183	1,435	121,421	1,300	94,869	1,310	93,299
\$90,000 under \$100,000	910	86,096	938	88,873	824	66,276	844	66,637
\$100,000 under \$125,000	1,206	133,561	1,234	136,528	1,066	94,409	1,079	93,463
\$125,000 under \$150,000	682	79,304	644	87,698	496	61,181	640	63,183
\$150,000 under \$175,000	331	63,464	347	66,009	284	34,460	297	33,872
\$175,000 under \$200,000	210	39,269	221	41,232	178	23,961	182	22,944
\$200,000 under \$300,000	399	95,637	424	102,094	329	64,373	361	63,996
\$300,000 under \$400,000	163	66,619	177	60,667	132	29,193	142	28,692
\$400,000 under \$500,000	83	36,749	88	39,341	69	19,620	74	18,932
\$500,000 under \$1,000,000	130	87,142	146	97,866	108	42,188	121	41,360
\$1,000,000 or more	61	164,676	66	162,447	51	45,279	55	42,988

Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	70,370	227,084	70,370	227,084	22,904	80,169	22,904	80,169
Under \$10,000	13,613	19,967	13,404	20,663	3,216	4,168	3,127	4,217
\$10,000 under \$20,000	12,631	31,276	12,469	31,127	3,186	6,206	3,082	6,098
\$20,000 under \$30,000	11,093	24,812	11,217	27,331	2,883	6,772	3,017	6,361
\$30,000 under \$40,000	9,229	22,196	9,526	24,090	2,816	6,469	2,916	6,604
\$40,000 under \$50,000	7,642	18,619	7,475	18,177	2,536	6,168	2,632	6,084
\$50,000 under \$60,000	6,394	16,076	6,226	13,189	2,171	6,260	2,061	4,906
\$60,000 under \$70,000	3,399	11,409	3,341	10,619	1,656	4,667	1,603	3,992
\$70,000 under \$80,000	2,103	8,036	2,116	7,744	1,068	3,199	1,070	3,111
\$80,000 under \$90,000	1,373	7,182	1,367	6,148	781	2,602	776	2,619
\$90,000 under \$100,000	886	4,986	918	6,189	618	2,104	636	2,307
\$100,000 under \$125,000	1,176	9,327	1,206	9,168	760	4,171	766	4,026
\$125,000 under \$150,000	670	6,186	630	6,187	390	3,056	430	2,946
\$150,000 under \$175,000	326	3,669	341	3,801	228	2,040	234	2,218
\$175,000 under \$200,000	207	2,841	218	2,886	162	1,681	166	1,261
\$200,000 under \$300,000	396	7,789	420	7,627	299	4,289	320	4,600
\$300,000 under \$400,000	161	4,900	176	4,999	129	2,723	137	2,668
\$400,000 under \$500,000	83	3,234	88	3,082	66	1,806	71	1,766
\$500,000 under \$1,000,000	129	8,341	146	8,240	111	4,869	126	4,940
\$1,000,000 or more	61	17,338	66	17,036	56	11,161	69	11,137

Size of income	Business or profession net income less loss				Sales of capital assets			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	14,638	141,430	14,638	141,430	16,249	114,792	16,249	114,792
Under \$10,000	3,096	2,610	2,940	1,129	2,169	6,138	2,166	6,863
\$10,000 under \$20,000	2,474	13,630	2,449	13,033	2,076	1,964	2,018	1,786
\$20,000 under \$30,000	2,249	14,603	2,248	13,692	1,813	2,393	1,862	2,624
\$30,000 under \$40,000	1,872	13,422	1,960	13,137	1,702	2,438	1,812	3,007
\$40,000 under \$50,000	1,403	11,233	1,401	10,706	1,646	3,947	1,600	3,964
\$50,000 under \$60,000	1,036	9,931	1,029	10,070	1,298	3,642	1,228	3,429
\$60,000 under \$70,000	673	8,307	673	8,287	994	2,918	966	2,717
\$70,000 under \$80,000	424	6,664	439	6,270	720	2,860	706	2,831
\$80,000 under \$90,000	321	6,312	316	6,904	666	2,831	666	2,720
\$90,000 under \$100,000	208	4,946	230	6,207	379	2,333	384	2,616
\$100,000 under \$125,000	297	10,046	317	10,867	694	6,188	684	4,747
\$125,000 under \$150,000	176	7,694	193	7,600	333	4,136	363	4,111
\$150,000 under \$175,000	98	4,833	111	6,410	216	3,761	214	3,428
\$175,000 under \$200,000	64	3,376	72	4,167	136	2,613	146	2,632
\$200,000 under \$300,000	121	7,953	128	8,638	282	8,241	291	8,299
\$300,000 under \$400,000	60	4,263	62	4,699	118	6,196	124	4,972
\$400,000 under \$500,000	23	2,986	27	3,082	64	3,669	69	3,661
\$500,000 under \$1,000,000	37	4,767	43	6,320	110	11,142	123	11,041
\$1,000,000 or more	18	4,174	20	4,313	66	39,626	69	39,667

Footnotes at end of table.

Individual Returns 1990

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990
 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S Corporation net income less loss			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	10,258	3,764	10,258	3,764	6,977	67,022	6,977	67,022
Under \$10,000	1,311	(1,729)	1,268	-1,698	616	0	612	-19,027
\$10,000 under \$20,000	1,495	(118)	1,486	-378	672	649	666	402
\$20,000 under \$30,000	1,442	(368)	1,490	-266	626	1,436	611	1,292
\$30,000 under \$40,000	1,288	(1,261)	1,311	-1,231	696	994	662	969
\$40,000 under \$50,000	1,072	(890)	1,048	-661	677	1,618	561	1,632
\$50,000 under \$60,000	896	(281)	883	-309	486	1,608	467	1,486
\$60,000 under \$70,000	636	(712)	612	-617	397	2,181	362	1,882
\$70,000 under \$80,000	431	(334)	446	-489	296	1,659	290	1,874
\$80,000 under \$90,000	349	(46)	338	-48	240	1,462	249	1,868
\$90,000 under \$100,000	229	46	227	31	198	1,419	207	1,206
\$100,000 under \$125,000	342	130	364	146	343	4,317	334	3,143
\$125,000 under \$150,000	197	1,096	216	946	216	3,220	230	4,163
\$150,000 under \$175,000	116	602	126	670	164	2,908	162	2,460
\$175,000 under \$200,000	80	846	78	826	104	2,767	106	3,289
\$200,000 under \$300,000	170	1,617	172	1,608	236	8,682	239	8,764
\$300,000 under \$400,000	72	972	73	949	111	6,468	116	6,690
\$400,000 under \$500,000	37	647	38	666	61	3,626	63	4,006
\$500,000 under \$1,000,000	63	1,647	67	1,664	102	11,412	110	11,697
\$1,000,000 or more	34	2,079	36	2,167	62	28,868	66	29,460

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	1,686	23,299	1,686	23,299	619	4,166	619	4,166
Under \$10,000	124	6,894	143	10,854	81	137	77	86
\$10,000 under \$20,000	102	217	109	692	61	192	62	171
\$20,000 under \$30,000	86	326	98	461	49	112	69	166
\$30,000 under \$40,000	112	1,298	136	663	60	101	48	110
\$40,000 under \$50,000	131	630	127	468	36	142	42	129
\$50,000 under \$60,000	126	481	99	416	36	169	37	168
\$60,000 under \$70,000	103	647	82	269	37	134	36	82
\$70,000 under \$80,000	87	304	79	327	24	88	20	113
\$80,000 under \$90,000	66	366	68	367	16	69	19	116
\$90,000 under \$100,000	49	271	60	606	16	164	16	164
\$100,000 under \$125,000	104	869	104	761	22	109	21	63
\$125,000 under \$150,000	98	1,126	103	923	19	124	19	186
\$150,000 under \$175,000	87	1,029	76	742	10	96	9	70
\$175,000 under \$200,000	66	747	60	466	8	126	6	126
\$200,000 under \$300,000	114	2,169	110	1,374	16	276	17	276
\$300,000 under \$400,000	61	1,368	48	876	11	286	11	289
\$400,000 under \$500,000	28	734	27	623	6	148	6	162
\$500,000 under \$1,000,000	46	1,699	46	1,247	9	466	9	444
\$1,000,000 or more	20	2,368	20	1,696	6	1,269	7	1,287

Size of income	Pensions and annuities in AGI ¹		Pensions and annuities ¹		Total statutory adjustments			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	18,979	176,849	20,462	249,836	16,648	33,974	10,616	36,369
Under \$10,000	2,774	11,360	2,732	11,678	2,686	1,836	619	2,828
\$10,000 under \$20,000	4,896	34,743	4,907	36,074	2,887	3,421	866	3,062
\$20,000 under \$30,000	3,206	29,219	3,474	32,893	2,973	4,366	1,231	3,666
\$30,000 under \$40,000	2,261	22,484	2,670	27,782	2,341	3,996	1,663	4,371
\$40,000 under \$50,000	1,922	21,347	2,023	23,789	1,866	3,041	1,700	4,191
\$50,000 under \$60,000	1,366	16,239	1,407	16,603	1,067	2,266	1,371	3,676
\$60,000 under \$70,000	830	10,486	932	12,617	722	1,927	974	2,694
\$70,000 under \$80,000	609	6,829	621	10,291	463	1,469	664	2,084
\$80,000 under \$90,000	320	4,822	422	8,489	333	1,293	386	1,617
\$90,000 under \$100,000	210	3,280	292	6,311	226	1,096	270	1,167
\$100,000 under \$125,000	294	6,324	398	10,493	368	2,027	349	1,721
\$125,000 under \$150,000	133	2,670	218	8,160	202	1,464	180	1,072
\$150,000 under \$175,000	61	1,292	107	4,611	117	1,014	101	799
\$175,000 under \$200,000	46	940	68	3,062	76	664	69	402
\$200,000 under \$300,000	80	2,233	134	8,116	163	1,629	109	937
\$300,000 under \$400,000	31	1,116	67	6,936	71	877	38	407
\$400,000 under \$500,000	16	622	26	3,086	36	478	17	236
\$500,000 under \$1,000,000	28	1,270	62	11,631	66	734	27	384
\$1,000,000 or more	12	1,674	23	9,614	28	399	11	286

Footnotes at end of table.

Table B.—All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1990
 [All figures are estimates based on samples—numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	32,176	468,486	32,136	437,936	93,148	2,263,661	93,148	2,263,661
Under \$10,000	762	6,651	816	7,436	14,335	26,722	14,331	26,693
\$10,000 under \$20,000	2,490	22,752	2,474	20,278	23,184	166,825	22,946	164,432
\$20,000 under \$30,000	4,009	36,284	4,041	34,990	17,220	257,370	17,323	259,493
\$30,000 under \$40,000	6,092	48,433	6,201	47,666	12,236	280,606	12,606	288,016
\$40,000 under \$50,000	6,219	56,928	6,167	52,681	8,817	270,460	8,760	269,797
\$50,000 under \$60,000	4,444	53,702	4,285	49,786	5,974	229,109	5,750	222,146
\$60,000 under \$70,000	3,029	41,770	2,976	39,053	3,651	168,943	3,678	164,976
\$70,000 under \$80,000	1,976	30,739	1,935	28,934	2,234	120,927	2,229	118,891
\$80,000 under \$90,000	1,293	22,828	1,267	21,007	1,431	89,003	1,431	87,649
\$90,000 under \$100,000	841	18,422	856	15,646	909	63,774	933	64,047
\$100,000 under \$125,000	1,139	26,808	1,142	25,129	1,204	99,104	1,231	98,061
\$125,000 under \$150,000	652	16,642	597	16,477	581	60,066	643	62,820
\$150,000 under \$175,000	321	10,513	326	10,242	330	40,922	344	40,608
\$175,000 under \$200,000	201	7,602	208	6,938	210	30,416	220	30,606
\$200,000 under \$300,000	389	16,897	406	16,172	398	76,296	423	77,449
\$300,000 under \$400,000	158	8,966	171	8,860	162	45,692	177	46,106
\$400,000 under \$500,000	81	5,690	86	6,626	83	30,669	88	30,996
\$500,000 under \$1,000,000	128	12,122	141	12,340	130	74,317	144	76,262
\$1,000,000 or more	60	19,936	65	19,776	60	134,664	66	136,026

Size of income	Total tax credits				Total income tax			
	1990 Adjusted Gross Income		1979 Income Concept		1990 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	12,484	6,831	12,484	6,831	89,862	447,127	89,862	447,127
Under \$10,000	604	81	607	92	13,787	3,946	13,782	4,166
\$10,000 under \$20,000	5,789	2,099	5,707	2,078	20,611	22,906	20,294	22,799
\$20,000 under \$30,000	1,473	624	1,636	620	17,180	38,960	17,279	39,316
\$30,000 under \$40,000	1,194	609	1,217	613	12,216	46,303	12,476	46,600
\$40,000 under \$50,000	966	468	962	460	8,812	44,862	8,744	44,891
\$50,000 under \$60,000	783	374	771	367	6,974	40,636	6,787	39,636
\$60,000 under \$70,000	499	269	498	243	3,650	32,666	3,678	31,907
\$70,000 under \$80,000	311	174	304	163	2,233	24,870	2,227	24,390
\$80,000 under \$90,000	206	128	194	130	1,430	19,183	1,429	18,849
\$90,000 under \$100,000	124	101	136	101	910	14,261	932	14,312
\$100,000 under \$125,000	166	196	173	164	1,204	23,403	1,230	23,016
\$125,000 under \$150,000	91	187	92	166	681	15,228	642	16,820
\$150,000 under \$175,000	52	114	64	111	330	10,890	343	10,680
\$175,000 under \$200,000	40	92	42	100	210	8,302	220	8,262
\$200,000 under \$300,000	76	262	78	308	398	21,682	423	21,868
\$300,000 under \$400,000	34	139	36	187	162	13,166	177	13,022
\$400,000 under \$500,000	20	98	21	101	83	8,689	88	8,766
\$500,000 under \$1,000,000	34	264	37	279	130	20,942	144	21,190
\$1,000,000 or more	21	664	22	670	61	37,342	66	37,766

¹ Individual Retirement Arrangements are included in the calculation of "Pensions and annuities in AGI" and "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

came effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures.

Total income for all returns, using the 1979 Income Concept, increased 4.8 percent for 1990; total income for the group \$200,000 and above increased 5.8 percent following an increase of 2.3 percent for 1989. Total income tax reported for the \$200,000 and above income group increased 5.0 percent for 1990, after dropping 2.8 percent for 1989.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1990 are

Figure 4.—Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986–1990

Size of Income	Total income tax as a percentage of adjusted gross income					Taxes as a percentage of 1979 Income Concept				
	1986	1987	1988	1989	1990	1986	1987	1988	1989	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	14.8	13.3	13.4	13.3	13.1	13.3	13.1	13.3	13.2	13.0
Under \$10,000	4.3	4.0	4.0	3.8	3.7	4.9	4.2	4.4	4.3	4.3
\$10,000 under \$20,000	7.8	6.8	6.5	6.4	6.1	7.6	6.7	6.5	6.4	6.1
\$20,000 under \$30,000	10.6	9.4	9.3	9.3	9.1	10.0	9.3	9.3	9.3	9.1
\$30,000 under \$40,000	12.2	10.6	10.9	10.9	10.6	11.6	10.7	10.7	10.9	10.7
\$40,000 under \$50,000	13.8	11.8	11.6	11.5	11.4	12.6	11.7	11.7	11.5	11.5
\$50,000 under \$60,000	15.5	13.5	13.2	12.9	12.4	13.8	13.4	13.2	12.9	12.5
\$60,000 under \$70,000	16.9	15.1	14.5	14.2	13.8	14.9	15.0	14.5	14.2	13.8
\$70,000 under \$80,000	18.7	16.5	15.6	15.3	14.9	15.8	16.2	15.4	15.2	14.6
\$80,000 under \$90,000	19.9	17.8	16.6	16.2	15.8	16.7	17.5	16.1	16.2	15.5
\$90,000 under \$100,000	20.8	18.8	17.4	17.3	16.6	16.8	18.1	17.1	16.8	16.1
\$100,000 under \$125,000	23.1	20.1	18.8	18.4	17.5	18.3	19.3	18.0	17.7	16.9
\$125,000 under \$150,000	25.2	21.8	20.3	19.8	19.2	19.0	20.6	19.6	18.8	18.0
\$150,000 under \$175,000	28.0	23.0	21.6	21.1	20.4	19.3	21.2	20.6	20.0	19.1
\$175,000 under \$200,000	29.3	23.9	22.5	21.8	21.1	20.3	22.5	21.6	20.7	20.0
\$200,000 under \$300,000	31.1	25.8	23.7	22.8	22.6	22.6	23.8	22.3	21.5	21.4
\$300,000 under \$400,000	33.7	27.0	24.0	23.6	23.7	22.6	24.5	22.6	21.9	21.5
\$400,000 under \$500,000	36.2	28.2	24.1	23.9	23.6	23.4	26.5	23.2	22.7	22.3
\$500,000 under \$1,000,000	38.4	29.0	24.6	24.0	24.0	23.7	26.7	23.5	22.0	21.7
\$1,000,000 or more	40.2	28.6	25.0	24.2	24.1	21.4	26.8	24.5	23.2	23.2

shown in Figure 4. Based on the 1979 Income Concept, average tax rates declined or remained the same from 1989 to 1990 in most income categories. At incomes between \$70,000 and \$200,000 the decreases were larger, with the largest decrease between \$150,000 and \$175,000.

When average tax rates for 1990 (based on the 1979 Income Concept) are compared to those for 1986 (before tax reform), the rates declined in all income categories except the \$1,000,000 and over income category, which showed an increase of 1.8 percentage points. Although this higher average tax rate for 1990 was calculated using a lower maximum marginal tax rate—28 percent for 1990 compared to 50 percent for 1986—it was calculated on

income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain deductions from income that were allowed for 1986, were limited or eliminated beginning with 1987.

Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," *Statistics of Income and Related Administrative Record Research: 1986-1987*, U.S. Department of the Treasury, Internal Revenue Service, 1987.

Section 2

Description of the Sample

This section describes the criteria for sample selection, the method of estimation, and the sampling variability of the estimates contained in this report. It also describes some of the limitations of the data. Statistical estimates included in this report are based on samples of tax returns.

Sample Selection

The statistics in this report were estimated from a stratified probability sample of unaudited individual income tax returns, Forms 1040, 1040A, and 1040EZ (including electronic returns) filed by U.S. citizens and residents. The sample was designated at the Martinsburg Computing Center and was processed at the ten Internal Revenue Service (IRS) Centers during Calendar Year 1991. The total sample of 104,505 returns was selected from a population of 114,484,108 returns.

All returns processed during 1991 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have

been sampled at a later date, and amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded from the tables in this report. Sample returns representing 767,068 returns were excluded from the tables as a result.

The estimates in this report are intended to represent all returns filed for Tax Year 1990. While about 97 percent of the returns processed during Calendar Year 1991 were for Tax Year 1990, a few were for noncalendar years ending during 1990 and 1991, and some were returns for prior years. Returns for prior years were used in place of 1990 returns processed after December 31, 1991. This was done in the belief that the characteristics of returns due but not yet processed could best be represented by the returns for previous years that were processed in 1991. Therefore, data totals for Tax Year 1990 may include amounts for discontinued items, such as the adjustment for a working

Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff.

married couple, reported on prior year returns processed in 1991.

Sample Design and Selection Criteria

Data from Forms 1040, 1040A, and 1040EZ processed to the IRS Individual Master File System at the Martinsburg Computing Center during Calendar Year 1991 were classified, by computer, into sample strata. The strata were based on the larger of total income or total loss amounts and the size of business plus farm receipts. In addition, the strata were based on the presence or absence of Form 2555, *Foreign Earned Income*; Form 1116, *Computation of Foreign Tax Credit*; Schedule C, *Profit or Loss from Business or Profession*; Schedule F, *Farm Income and Expenses* or Form 4835, *Farm Rental Income and Expenses*; Form 1040EZ; Form 1040A; and Form 1040. Twenty variables were used to derive the total income and loss amounts.

Returns were then selected from the sample strata using two methodologies. One method used certain ending digits of the social security number (SSN), and the second method used ending digits of numbers generated from transformations of the SSN. The sampling rates for the various strata ranged from 0.02 percent to 100 percent.

Table C contains the number of returns in the population and sample by sample stratum for the United States. A comparison of the population counts in Table C with the total shown in the national tables of this report will disclose a small difference. This difference is the result of having excluded an estimated 767,068 returns (see above).

Method of Estimation

Weighting factors were obtained by dividing the population count of returns in a sample stratum by the number of sample returns for that stratum. These weighting factors were used to generate all of the estimated numbers of returns and amounts in this report.

Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are com-

bined or deleted in order to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (**) and by a dagger (†), respectively. Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (—) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

Processing and Management of the Sample

While the sample was being selected, the process was monitored by applying prescribed sampling rates for each stratum to the population for that stratum. A follow-up was required to reconcile differences between the actual number of returns designated for each sample strata and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were performed to improve the quality of the resulting estimates. Incorrect or missing entries on the sampled record were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during processing in an attempt to achieve consistent statistical definitions. For example, a taxpayer may have reported director's fees on the "other income" line of the Form 1040 return. If this situation had been detected during statistical processing, the amount of director's fees would have been transferred to salaries and wages in the sample record.

The quality of the sample data was controlled at the IRS service centers by means of a continuous verification system that used computer tests to check for mathematical errors and inconsistent or missing data [1], [2].

Table C.—Number of Forms 1040, 1040A and 1040EZ in the Population and Sample, 1990

Description of the sample strata	Number of returns ¹	
	Population counts	Sample counts
	(1)	(2)
Grand total	114,484,108	104,506
Form 1040 returns only with adjusted gross income of \$200,000 and over with no income tax after credits and no additional tax for tax preferences, total	1,262	1,262 ²
Form 1040 returns only with combined Schedule C (business or profession) net profit or loss of \$400,000 and over, total	10,766	10,766
Larger of total income amount and total loss amount		
Size of business receipts plus farm receipts		
Forms 1040 only with Form 2555, total	206,617	929
Under \$60,000	120,101	99
\$60,000 under \$125,000		
Under \$60,000		
\$125,000 under \$600,000	61,646	88
Under \$125,000		
\$600,000 under \$2,500,000		
Under \$600,000	33,343	438
\$2,500,000 and over		
Under \$2,500,000	1,338	216
\$2,500,000 and over		
Under \$2,500,000	89	89
Forms 1040 only with Form 1116, but without Form 2555, total	720,989	11,747
Under \$60,000	320,232	216
\$60,000 under \$125,000		
Under \$60,000		
\$125,000 under \$600,000	203,606	402
Under \$125,000		
\$600,000 under \$2,500,000		
Under \$600,000	166,070	2,160
\$2,500,000 and over		
Under \$2,500,000	27,224	4,113
\$2,500,000 and over		
Under \$2,500,000	4,867	4,867
Forms 1040 only with Schedule C, but without Form 2555 or Form 1116, total	14,646,924	20,376
Under \$30,000	6,921,396	2,961
\$30,000 under \$60,000	4,718,166	3,388
Under \$30,000		
\$60,000 under \$125,000		
Under \$60,000		
\$125,000 under \$250,000		
Under \$125,000	2,278,672	4,663
\$250,000 under \$500,000		
Under \$250,000	532,609	2,043
\$500,000 under \$1,200,000		
Under \$500,000	166,622	2,062
\$1,200,000 under \$2,500,000		
Under \$1,200,000	27,134	1,229
\$2,500,000 under \$6,000,000		
Under \$2,500,000	9,118	1,384
\$6,000,000 and over		
Under \$6,000,000	3,333	1,679
\$6,000,000 and over		
Under \$6,000,000	1,086	1,086
Forms 1040 only with Schedule F, but without Form 2555, Form 1116, or Schedule C, total	2,216,768	3,123
Under \$30,000	1,073,681	468
\$30,000 under \$60,000		
Under \$30,000		
\$60,000 under \$125,000		
Under \$60,000	763,286	621
\$125,000 under \$250,000		
Under \$125,000		
\$250,000 under \$600,000		
Under \$250,000	301,041	690
\$600,000 under \$1,200,000		
Under \$600,000	58,630	236
\$1,200,000 under \$2,500,000		
Under \$1,200,000	21,483	277
\$2,500,000 under \$6,000,000		
Under \$2,500,000	4,946	211
\$6,000,000 and over		
Under \$6,000,000	1,827	247
\$6,000,000 and over		
Under \$6,000,000	623	323
\$6,000,000 and over		
Under \$6,000,000	251	251
Forms 1040EZ, total	17,368,316	3,497
Under \$30,000	16,774,299	3,338
\$30,000 under \$60,000	684,016	169
Forms 1040A, total	22,411,763	5,770
Under \$30,000	18,789,666	4,692
\$30,000 under \$60,000	3,622,097	1,078
Forms 1040, 1040A, and 1040EZ without Form 2555, Form 1116, Schedule C, or Schedule F, total	56,911,804	47,037
Under \$30,000	30,236,690	11,181
\$30,000 under \$60,000	17,969,666	9,940
\$60,000 under \$125,000	7,416,462	11,239
\$125,000 under \$250,000	927,883	2,829
\$250,000 under \$600,000	286,221	2,469
\$600,000 under \$1,200,000	58,628	2,460
\$1,200,000 under \$2,500,000	19,066	2,432
\$2,500,000 under \$6,000,000	6,261	2,660
\$6,000,000 and over	1,947	1,947

¹ This population includes an estimated 767,068 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling.

² This population includes 42 Form 1040 returns that have alternative minimum tax or income tax after credits other than zero.

Some returns designated for the sample were not available for SOI processing because other areas of the IRS, such as Audit and Collection, needed the return at the same time as SOI. These returns are referred to as unavailable returns. During Tax Year 1990 about 0.02 percent of the designated sample was unavailable. The chart below contains the percentage of unavailable returns for Tax Years 1987—1990.

Year	1987	1988	1989	1990
Percent	0.14	0.11	0.06	0.02

Sample Redesign

A complete revision of the sample design used to produce the statistics from individual income tax returns is being phased in over a 6-year period beginning with Tax Year 1987 and ending with Tax Year 1992. In addition to new strata definitions and methods of estimation, the revisions include the development of a longitudinal panel. For additional details on the redesign see [3], [4], [5], [6], [7] and [8].

Notes and References

- [1] Durkin, T. M., and Schwartz, O. (1981), "The SOI Quality Control Program," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 478-483.
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- [3] Czajka, J. L. (1988), "Development of a New Income Stratifier for a Sample of Individual Tax Returns," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 640-645.
- [4] Czajka, J. L., and Walker, B. (1989), "Combining Panel and Cross-Sectional Selection in an Annual Sample of Tax Returns," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 463-468.
- [5] Czajka, J. L., and Schirm, A. L. (1990), "Overlapping Membership in Annual Samples of Individual Tax Returns," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 413-418.
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- [7] Schirm, A. L., and Czajka, J. L. (1990), "Intertemporal Stability in Total Income and the Overlap in Annual Samples of Tax Returns," in *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 407-412.
- [8] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," Presented at the 1991 Meeting of the American Statistical Association, Section on Survey Research Methods.

Section 3

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Lori Eckhart and Kay Lee were responsible for programming the Basic Tables. Review and correction of specific tables was performed by Craig Ammon, Bill Bradley, Therese Cruciano, Ed Gross, Jr., and Barbara Marshall.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	113,717,138	100.0	3,405,427,348	100.0	29,946	89,862,434	100.0	3,298,920,383	100.0
No adjusted gross income	904,876	0.8	-45,809,664	(¹)	-50,625	7,386	(²)	-2,923,612	(¹)
\$1 under \$1,000	2,782,846	2.4	1,712,429	0.1	615	723,656	0.8	556,020	(²)
\$1,000 under \$2,000	3,773,788	3.3	5,645,358	0.2	1,496	1,138,581	1.3	1,675,347	0.1
\$2,000 under \$3,000	3,604,792	3.2	8,961,810	0.3	2,486	869,062	1.0	2,164,531	0.1
\$3,000 under \$4,000	3,177,403	2.8	11,064,183	0.3	3,479	1,120,400	1.2	3,964,492	0.1
\$4,000 under \$5,000	3,139,442	2.8	14,122,269	0.4	4,498	1,047,974	1.2	4,697,937	0.1
\$5,000 under \$6,000	2,959,504	2.6	16,266,577	0.5	5,496	1,639,765	1.7	8,570,695	0.3
\$6,000 under \$7,000	3,044,732	2.7	19,764,245	0.6	6,488	1,928,443	2.1	12,619,214	0.4
\$7,000 under \$8,000	3,033,917	2.7	22,708,537	0.7	7,485	1,876,341	2.1	14,039,378	0.4
\$8,000 under \$9,000	2,991,621	2.6	25,467,999	0.7	8,613	1,726,327	1.9	14,706,783	0.4
\$9,000 under \$10,000	2,923,081	2.6	27,753,857	0.8	9,495	1,809,907	2.0	17,163,666	0.5
\$10,000 under \$11,000	2,967,728	2.6	31,150,431	0.9	10,496	1,868,290	2.1	19,632,501	0.6
\$11,000 under \$12,000	2,797,239	2.5	32,191,461	0.9	11,508	1,933,972	2.2	22,244,283	0.7
\$12,000 under \$13,000	2,776,412	2.4	34,734,189	1.0	12,615	1,951,719	2.2	24,431,635	0.7
\$13,000 under \$14,000	2,760,223	2.4	37,101,229	1.1	13,490	2,019,763	2.2	27,261,581	0.8
\$14,000 under \$15,000	2,632,148	2.3	38,198,964	1.1	14,512	2,048,413	2.3	29,741,559	0.9
\$15,000 under \$16,000	2,383,140	2.1	36,931,232	1.1	15,497	2,029,221	2.3	31,445,131	1.0
\$16,000 under \$17,000	2,303,300	2.0	38,010,969	1.1	16,503	2,119,638	2.4	34,987,140	1.1
\$17,000 under \$18,000	2,360,764	2.1	41,166,073	1.2	17,508	2,220,442	2.6	38,876,718	1.2
\$18,000 under \$19,000	2,306,512	2.0	42,650,437	1.3	18,499	2,187,340	2.4	40,463,521	1.2
\$19,000 under \$20,000	2,200,513	1.9	42,889,341	1.3	19,491	2,132,163	2.4	41,556,148	1.3
\$20,000 under \$25,000	9,572,317	8.4	214,321,942	6.3	22,390	9,429,905	10.6	211,173,551	6.4
\$25,000 under \$30,000	7,838,225	6.9	216,207,677	6.3	27,466	7,750,103	8.6	212,817,670	6.5
\$30,000 under \$40,000	12,282,786	10.8	426,384,692	12.5	34,714	12,216,500	13.6	424,130,001	12.9
\$40,000 under \$50,000	8,837,067	7.8	394,730,512	11.6	44,668	8,812,426	9.8	393,663,250	11.9
\$50,000 under \$75,000	10,944,102	9.6	657,214,261	19.3	60,052	10,924,763	12.2	656,050,396	19.9
\$75,000 under \$100,000	3,276,142	2.9	279,524,997	8.2	85,321	3,271,711	3.6	279,162,454	8.5
\$100,000 under \$200,000	2,329,562	2.0	306,567,690	9.0	131,170	2,325,498	2.6	306,030,894	9.2
\$200,000 under \$500,000	644,027	0.6	188,004,834	5.5	291,921	643,104	0.7	187,739,418	5.7
\$500,000 under \$1,000,000	130,252	0.1	87,142,014	2.6	669,026	130,062	0.1	87,011,992	2.6
\$1,000,000 or more	60,677	0.1	154,676,032	4.5	2,549,171	60,671	0.1	154,388,000	4.7

Size and accumulated size of adjusted gross income	Taxable returns									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of	Average income tax (dollars)	
Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total	89,831,443	2,255,609,952	100.0	89,844,225	446,296,392	100.0	447,126,703	100.0	19.8	13.6
No adjusted gross income	—	—	—	714	352	(²)	65,556	(²)	(²)	8,876
\$1 under \$1,000	723,656	147,850	(²)	723,656	22,287	(²)	22,287	(²)	15.1	4.0
\$1,000 under \$2,000	1,138,581	506,425	(²)	1,138,581	83,408	(²)	83,408	(²)	16.5	5.0
\$2,000 under \$3,000	869,062	544,460	(²)	869,062	96,448	(²)	96,448	(²)	17.5	4.4
\$3,000 under \$4,000	1,120,400	645,927	(²)	1,120,400	105,104	(²)	105,104	(²)	16.3	2.7
\$4,000 under \$5,000	1,046,103	1,639,391	0.1	1,046,103	237,987	0.1	1,243,072	0.1	15.8	5.2
\$5,000 under \$6,000	1,634,767	1,771,631	0.1	1,639,765	289,690	0.1	1,289,690	0.1	16.4	3.4
\$6,000 under \$7,000	1,925,478	3,028,023	0.1	1,928,182	463,237	0.1	1,469,183	0.1	15.5	3.7
\$7,000 under \$8,000	1,869,856	4,384,114	0.2	1,875,264	664,649	0.1	1,665,350	0.1	16.2	4.7
\$8,000 under \$9,000	1,726,327	5,607,611	0.2	1,726,327	843,666	0.2	2,844,167	0.2	15.1	5.7
\$9,000 under \$10,000	1,809,907	7,138,355	0.3	1,809,907	1,061,420	0.2	21,061,420	0.2	14.9	6.2
\$10,000 under \$11,000	1,868,290	8,314,274	0.4	1,868,290	1,241,791	0.3	31,241,791	0.3	14.9	6.3
\$11,000 under \$12,000	1,933,471	9,640,676	0.4	1,933,471	1,466,299	0.3	31,466,335	0.3	15.2	6.6
\$12,000 under \$13,000	1,951,719	11,463,523	0.5	1,951,719	1,713,866	0.4	41,713,866	0.4	15.0	7.0
\$13,000 under \$14,000	2,019,753	13,500,927	0.6	2,019,753	1,964,918	0.4	41,968,550	0.4	14.6	7.2
\$14,000 under \$15,000	2,048,413	16,236,939	0.7	2,048,413	2,149,745	0.5	52,149,745	0.5	14.1	7.2
\$15,000 under \$16,000	2,028,960	16,380,545	0.7	2,028,960	2,288,084	0.5	52,288,667	0.5	14.0	7.3
\$16,000 under \$17,000	2,119,638	18,375,216	0.8	2,119,638	2,652,813	0.6	62,552,863	0.6	13.9	7.3
\$17,000 under \$18,000	2,220,442	20,221,830	0.9	2,220,442	2,854,172	0.6	62,854,172	0.6	14.1	7.3
\$18,000 under \$19,000	2,187,337	22,358,695	1.0	2,187,337	3,212,637	0.7	73,212,637	0.7	14.4	7.9
\$19,000 under \$20,000	2,132,155	23,621,445	1.0	2,132,155	3,455,979	0.8	83,455,979	0.8	14.6	8.3
\$20,000 under \$25,000	8,426,698	123,702,520	5.5	9,429,898	18,379,614	4.1	118,402,064	4.1	14.9	8.7
\$25,000 under \$30,000	7,750,084	133,318,027	5.9	7,750,084	20,555,429	4.6	62,055,429	4.6	15.4	9.7
\$30,000 under \$40,000	12,214,109	280,154,965	12.4	12,213,279	45,294,708	10.1	145,303,446	10.1	16.2	10.7
\$40,000 under \$50,000	8,812,298	270,376,807	12.0	8,811,129	44,844,061	10.0	44,851,708	10.0	16.6	11.4
\$50,000 under \$75,000	10,824,371	466,475,283	20.7	10,923,534	87,191,762	19.5	687,241,466	19.5	18.7	13.3
\$75,000 under \$100,000	3,271,435	205,197,482	9.1	3,271,053	44,341,122	9.9	944,375,252	9.9	21.6	15.9
\$100,000 under \$200,000	2,324,986	230,469,868	10.2	2,324,392	57,673,243	12.9	957,823,643	12.9	25.1	24,856
\$200,000 under \$500,000	642,730	152,635,560	6.8	642,410	43,263,538	9.7	743,437,775	9.7	28.5	23.1
\$500,000 under \$1,000,000	128,849	74,303,872	3.3	128,888	20,826,516	4.7	720,942,219	4.7	28.2	24.1
\$1,000,000 or more	60,469	134,548,375	6.0	60,410	37,158,867	8.3	337,341,734	8.4	27.8	24.2

Footnotes at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
Cumulated from Smallest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
No adjusted gross income	904,876	0.8	—46,809,664	(¹)	—50,625	7,386	(²)	—2,923,512	(¹)
\$1 under \$1,000	2,782,846	2.4	1,712,429	(²)	615	723,656	0.8	555,020	(²)
\$1 under \$2,000	6,566,636	5.8	7,368,787	0.2	1,122	1,862,236	2.1	2,231,366	0.1
\$1 under \$3,000	10,161,427	8.9	16,320,597	0.5	1,606	2,731,298	3.0	4,385,897	0.1
\$1 under \$4,000	13,338,830	11.7	27,374,780	0.8	2,062	3,851,698	4.3	8,340,389	0.3
\$1 under \$5,000	16,478,272	14.6	41,497,039	1.2	2,518	4,899,673	5.6	13,038,326	0.4
\$1 under \$6,000	19,437,776	17.1	57,763,617	1.7	2,972	5,439,438	7.2	21,609,021	0.7
\$1 under \$7,000	22,482,608	19.8	77,517,861	2.2	3,448	8,367,881	9.3	34,128,236	1.0
\$1 under \$8,000	25,516,425	22.4	100,226,399	2.9	3,928	10,243,222	11.4	48,167,613	1.5
\$1 under \$9,000	28,508,046	25.1	125,694,397	3.6	4,409	11,969,549	13.3	62,873,396	1.9
\$1 under \$10,000	31,431,127	27.6	163,448,256	4.4	4,882	13,779,456	16.3	80,037,052	2.4
\$1 under \$11,000	34,398,855	30.2	184,598,685	5.3	5,368	16,647,746	17.4	99,669,654	3.0
\$1 under \$12,000	37,196,094	32.7	216,790,137	6.3	5,828	17,681,718	19.6	121,913,837	3.7
\$1 under \$13,000	39,971,606	35.1	251,624,326	7.3	6,293	19,633,437	21.7	146,345,471	4.4
\$1 under \$14,000	42,721,728	37.6	288,625,556	8.4	6,766	21,653,189	24.0	173,607,052	5.3
\$1 under \$15,000	45,353,877	39.9	326,824,519	9.6	7,206	23,601,603	26.3	203,348,511	6.2
\$1 under \$16,000	47,737,016	42.0	363,755,751	10.6	7,620	25,630,824	28.5	234,793,743	7.1
\$1 under \$17,000	50,040,316	44.0	401,765,710	11.6	8,029	27,760,462	30.9	259,780,883	8.2
\$1 under \$18,000	52,391,080	46.1	442,922,782	12.8	8,464	29,970,903	33.4	308,656,601	9.3
\$1 under \$19,000	54,696,592	48.1	485,573,219	14.1	8,878	32,158,243	35.8	349,120,122	10.6
\$1 under \$20,000	56,897,105	50.0	528,462,560	15.3	9,288	34,290,406	38.2	390,576,269	11.8
\$1 under \$25,000	66,469,421	58.6	742,784,502	21.5	11,175	43,720,311	48.7	601,849,820	18.2
\$1 under \$30,000	74,307,647	65.3	967,992,079	27.8	12,892	51,470,414	57.3	814,667,490	24.7
\$1 under \$40,000	86,590,433	76.1	1,384,376,771	40.1	15,988	63,686,913	70.9	1,238,797,491	37.5
\$1 under \$50,000	95,427,600	83.9	1,779,107,283	51.6	18,644	72,499,339	80.7	1,632,460,741	49.4
\$1 under \$75,000	106,371,602	93.6	2,436,321,546	70.6	22,904	83,424,102	92.8	2,288,511,137	69.3
\$1 under \$100,000	109,647,744	96.4	2,715,846,542	78.7	24,769	86,695,813	95.6	2,567,573,591	77.8
\$1 under \$200,000	111,977,305	98.5	3,021,414,132	87.5	26,982	89,021,311	98.1	2,872,704,485	87.0
\$1 under \$500,000	112,621,332	99.0	3,209,418,966	93.0	28,497	89,664,415	99.8	3,060,443,903	92.7
\$1 under \$1,000,000	112,751,585	99.2	3,296,560,980	95.5	29,237	89,794,477	99.9	3,147,455,895	95.3
\$1 or more	112,812,262	99.2	3,451,237,012	100.0	30,593	89,855,049	100.0	3,301,843,896	100.0
All returns	113,717,138	100.0	3,405,427,348	98.7	29,946	89,862,434	100.0	3,298,920,383	99.9

Size and accumulated size of adjusted gross income	Taxable returns									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number or returns	Amount	Percent of total	Amount	Percent of		
								Total	Taxable income	Average income tax (dollars)
Cumulated from Smallest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
No adjusted gross income	—	—	—	714	352	(²)	65,556	(²)	(²)	8,876
\$1 under \$1,000	723,656	147,850	(²)	723,656	22,287	(²)	22,287	(²)	16.1	4.0
\$1 under \$2,000	1,862,236	664,275	(²)	1,862,236	106,695	(²)	106,695	(²)	16.2	4.7
\$1 under \$3,000	2,731,298	1,198,735	0.1	2,731,298	201,143	(²)	201,143	(²)	16.8	4.6
\$1 under \$4,000	3,851,698	1,844,662	0.1	3,851,698	306,247	0.1	1,306,674	0.1	16.6	3.7
\$1 under \$5,000	4,897,801	3,384,053	0.2	4,897,801	544,234	0.1	1,649,746	0.1	16.2	4.2
\$1 under \$6,000	6,432,568	5,155,584	0.2	6,437,566	833,923	0.2	2,839,435	0.2	16.3	3.9
\$1 under \$7,000	8,368,046	8,183,607	0.4	8,366,748	1,297,161	0.3	31,308,618	0.3	16.0	3.8
\$1 under \$8,000	10,227,901	12,567,721	0.6	10,241,012	1,961,810	0.4	41,973,969	0.4	16.7	4.1
\$1 under \$9,000	11,954,228	18,176,333	0.8	11,967,339	2,805,476	0.6	62,818,126	0.6	16.5	4.6
\$1 under \$10,000	13,764,135	25,313,688	1.1	13,777,245	3,866,896	0.9	93,879,545	0.9	16.3	4.8
\$1 under \$11,000	15,632,425	33,627,962	1.5	16,646,535	5,108,687	1.1	15,121,336	1.1	16.2	5.1
\$1 under \$12,000	17,565,896	43,268,637	1.9	17,679,007	6,574,986	1.5	56,587,671	1.5	16.2	5.4
\$1 under \$13,000	19,517,615	54,732,160	2.4	19,530,726	8,288,842	1.9	98,301,527	1.9	16.2	5.7
\$1 under \$14,000	21,537,368	68,232,523	3.0	21,550,479	10,253,760	2.3	310,270,077	2.3	16.1	5.9
\$1 under \$15,000	23,585,781	83,469,452	3.7	23,598,892	12,403,505	2.8	812,419,822	2.8	14.9	6.1
\$1 under \$16,000	25,614,741	99,850,005	4.4	25,627,852	14,691,589	3.3	314,708,480	3.3	14.7	6.3
\$1 under \$17,000	27,734,379	118,225,222	5.2	27,747,490	17,244,402	3.9	917,261,343	3.9	14.6	6.4
\$1 under \$18,000	29,964,821	138,446,853	6.1	29,957,932	20,098,574	4.5	620,115,514	4.5	14.5	6.6
\$1 under \$19,000	32,142,167	160,806,548	7.1	32,155,268	23,311,211	5.2	223,328,193	5.2	14.6	6.7
\$1 under \$20,000	34,274,312	184,426,993	8.2	34,287,423	26,767,190	6.0	26,784,377	6.0	14.5	6.9
\$1 under \$25,000	43,701,011	308,129,513	13.7	43,717,321	45,146,804	10.1	145,186,441	10.1	14.7	7.5
\$1 under \$30,000	51,461,095	441,447,540	19.6	51,467,405	65,702,233	14.7	765,743,903	14.7	14.9	8.1
\$1 under \$40,000	63,565,204	721,602,505	32.0	63,580,585	110,996,941	24.9	9,111,047,350	24.8	15.4	9.0
\$1 under \$50,000	72,477,502	991,979,512	44.0	72,491,814	155,840,992	34.9	9,155,899,058	34.9	16.7	9.5
\$1 under \$75,000	83,401,873	1,458,454,796	64.7	83,415,347	243,032,764	64.5	6,243,140,524	64.4	16.7	10.6
\$1 under \$100,000	86,673,308	1,663,552,277	73.8	86,686,400	287,373,876	64.4	4,287,515,776	64.3	17.3	11.2
\$1 under \$200,000	88,998,294	1,894,122,145	84.0	89,010,792	345,047,119	77.3	3,345,339,419	77.2	18.2	12.0
\$1 under \$500,000	89,641,024	2,046,767,706	90.7	89,653,203	388,310,657	87.0	388,777,194	87.0	18.0	12.7
\$1 under \$1,000,000	89,770,974	2,121,061,577	94.0	89,783,101	409,137,173	91.7	7,409,719,413	91.6	19.3	13.0
\$1 or more	89,831,443	2,255,609,952	100.0	89,844,225	446,296,040	100.0	447,061,147	100.0	19.8	13.6
All returns	89,831,443	2,255,609,952	100.0	89,844,225	446,296,392	100.0	447,126,703	100.0	19.8	13.6

Footnotes at end of table.

Table 1.1—Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
Cumulated from Largest Size of Adjusted Gross Income	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
\$1,000,000 or more	60,677	0.1	154,676,032	4.5	2,549,171	60,571	0.1	154,388,000	4.7
\$500,000 or more	190,930	0.2	241,818,046	7.0	1,266,527	190,634	0.2	241,399,992	7.3
\$200,000 or more	834,957	0.7	429,822,880	12.5	514,784	833,738	0.9	429,139,409	13.0
\$100,000 or more	3,164,619	2.8	736,390,470	21.3	232,386	3,169,236	3.5	734,170,304	22.2
\$75,000 or more	6,440,660	5.7	1,014,916,467	29.4	157,679	6,430,947	7.2	1,013,332,768	30.7
\$50,000 or more	17,384,762	15.3	1,672,129,729	48.5	96,184	17,355,709	19.3	1,669,383,164	50.6
\$40,000 or more	26,221,829	23.1	2,066,860,241	59.9	78,822	26,168,136	29.1	2,063,046,404	62.5
\$30,000 or more	38,604,616	33.9	2,493,244,933	72.2	64,762	38,384,636	42.7	2,487,176,404	76.3
\$25,000 or more	46,342,841	40.8	2,708,462,610	78.5	58,444	46,134,738	51.3	2,699,994,074	81.8
\$20,000 or more	55,916,167	49.2	2,922,774,462	84.7	62,272	55,664,643	61.8	2,911,167,626	88.2
\$19,000 or more	58,115,670	51.1	2,965,663,793	85.9	51,030	57,696,806	64.2	2,952,723,773	89.4
\$18,000 or more	60,421,182	53.1	3,008,314,230	87.2	49,789	59,884,146	66.6	2,993,187,294	90.7
\$17,000 or more	62,771,946	55.2	3,049,470,303	88.4	48,580	62,104,568	69.1	3,032,063,012	91.8
\$16,000 or more	65,076,246	57.2	3,087,481,261	89.5	47,446	64,224,226	71.5	3,067,060,162	92.9
\$15,000 or more	67,468,386	59.3	3,124,412,493	90.6	46,316	66,263,446	73.7	3,098,495,283	93.8
\$14,000 or more	70,090,534	61.6	3,162,611,467	91.6	45,122	68,301,869	76.0	3,128,236,842	94.7
\$13,000 or more	72,840,767	64.1	3,199,712,686	92.7	43,928	70,321,612	78.3	3,156,498,424	95.6
\$12,000 or more	75,616,168	66.5	3,234,446,876	93.7	42,775	72,273,331	80.4	3,179,930,058	96.3
\$11,000 or more	78,413,408	69.0	3,266,638,327	94.7	41,659	74,207,303	82.6	3,202,174,341	97.0
\$10,000 or more	81,381,135	71.6	3,297,788,767	95.6	40,623	76,075,693	84.7	3,221,806,847	97.6
\$9,000 or more	84,304,217	74.1	3,325,542,615	96.4	39,447	77,885,600	86.7	3,238,970,499	98.1
\$8,000 or more	87,295,838	76.8	3,351,010,613	97.1	38,387	79,611,827	88.6	3,253,676,282	98.5
\$7,000 or more	90,329,764	79.4	3,373,719,161	97.8	37,349	81,817,168	90.7	3,267,716,660	99.0
\$6,000 or more	93,374,486	82.1	3,393,473,396	98.3	36,343	83,415,611	92.8	3,280,234,874	99.3
\$5,000 or more	96,333,990	84.7	3,409,739,973	98.8	35,395	84,956,376	94.5	3,288,806,669	99.6
\$4,000 or more	99,473,432	87.5	3,423,862,232	99.2	34,420	86,003,350	95.7	3,293,503,506	99.7
\$3,000 or more	102,660,835	90.3	3,434,916,415	99.5	33,462	87,123,750	97.0	3,297,467,998	99.9
\$2,000 or more	106,255,627	93.4	3,443,878,225	99.8	32,411	87,992,812	97.9	3,299,612,528	99.9
\$1,000 or more	110,029,416	96.8	3,449,524,583	100.0	31,351	89,131,393	99.2	3,301,287,876	100.0
\$1 or more	112,812,262	99.2	3,451,237,012	100.0	30,593	89,855,049	100.0	3,301,843,895	100.0
All returns	113,717,138	100.0	3,406,427,348	98.7	29,946	89,862,434	100.0	3,298,920,383	99.9

Size and accumulated size of adjusted gross income	Taxable returns									
	Taxable income			Income tax after credits			Total income tax			
	Number of returns	Amount	Percent of total	Number of returns	Amount	Percent of total	Amount	Percent of		
								Total	Taxable income	Average income tax (dollars)
Cumulated from Smallest Size of Adjusted Gross Income	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
\$1,000,000 or more	60,469	134,548,375	6.0	60,410	37,168,867	8.0	337,341,734	8.4	27.8	24.2
\$500,000 or more	190,418	208,852,247	9.3	190,309	57,985,383	13.0	58,283,953	13.0	27.9	24.1
\$200,000 or more	833,149	361,487,807	16.0	832,719	101,248,921	22.0	7,101,721,728	22.8	28.1	23.7
\$100,000 or more	3,168,134	691,957,674	26.2	3,167,111	168,922,164	35.0	6,169,546,371	35.7	27.0	21.7
\$75,000 or more	6,429,669	797,156,167	35.3	6,428,164	203,263,286	45.0	6,203,920,623	45.6	26.6	20.1
\$50,000 or more	17,353,940	1,263,630,440	56.0	17,351,698	290,456,048	66.0	1,291,162,089	65.1	23.0	17.4
\$40,000 or more	26,166,239	1,534,007,347	68.0	26,162,827	336,299,099	75.0	1,336,013,797	75.1	21.9	16.3
\$30,000 or more	38,380,348	1,814,162,312	80.4	38,376,106	380,693,807	85.0	3,381,317,244	85.3	21.0	15.3
\$25,000 or more	46,130,432	1,947,480,339	86.3	46,126,190	401,149,236	89.0	9,401,874,706	89.9	20.6	14.9
\$20,000 or more	55,567,130	2,071,182,959	91.8	55,566,088	419,528,850	94.0	420,276,770	94.0	20.3	14.4
\$18,000 or more	57,689,285	2,094,804,404	92.9	57,688,243	422,984,829	94.0	8,423,732,954	94.8	20.2	14.4
\$17,000 or more	59,876,622	2,117,163,099	93.9	59,875,579	426,197,466	95.0	5,426,945,633	95.6	20.2	14.3
\$16,000 or more	62,097,063	2,137,384,729	94.8	62,096,021	429,051,638	96.0	1,429,799,804	96.1	20.1	14.2
\$15,000 or more	64,216,701	2,156,759,945	95.6	64,216,659	431,604,451	96.0	7,432,352,667	96.7	20.1	14.1
\$14,000 or more	66,245,662	2,172,140,490	96.3	66,244,619	433,892,535	97.0	2,434,641,324	97.2	20.0	14.0
\$13,000 or more	68,294,075	2,187,377,429	97.0	68,293,033	436,042,280	97.0	7,436,791,070	97.7	20.0	14.0
\$12,000 or more	70,313,828	2,200,877,791	97.6	70,312,785	438,007,198	98.0	1,438,769,619	98.1	19.9	13.9
\$11,000 or more	72,265,547	2,212,341,316	98.1	72,264,504	439,721,064	98.0	6,440,473,476	98.5	19.9	13.9
\$10,000 or more	74,199,018	2,221,981,990	98.6	74,197,976	441,187,363	98.0	9,441,939,810	98.8	19.9	13.8
\$9,000 or more	76,067,308	2,230,296,264	98.9	76,066,266	442,429,144	99.0	1,443,181,602	99.1	19.9	13.8
\$8,000 or more	77,877,215	2,237,434,619	99.2	77,876,173	443,490,564	99.0	4,444,243,021	99.4	19.9	13.7
\$7,000 or more	79,603,542	2,243,042,231	99.4	79,602,500	444,334,230	99.0	6,446,087,178	99.5	19.8	13.7
\$6,000 or more	81,473,397	2,247,426,345	99.6	81,477,763	444,998,879	99.0	7,445,762,529	99.7	19.8	13.6
\$5,000 or more	83,398,875	2,250,454,368	99.8	83,405,945	445,462,117	99.0	8,446,221,712	99.8	19.8	13.6
\$4,000 or more	84,933,642	2,252,225,899	99.8	84,945,711	445,751,806	99.0	9,446,611,401	99.9	19.8	13.6
\$3,000 or more	86,979,744	2,253,765,290	99.9	86,991,813	445,989,793	99.0	9,446,754,473	99.9	19.8	13.6
\$2,000 or more	87,100,145	2,254,411,217	99.9	87,112,213	446,094,897	100.0	446,860,004	99.9	19.8	13.6
\$1,000 or more	87,969,207	2,254,955,877	100.0	87,981,275	446,190,346	100.0	446,955,452	100.0	19.8	13.5
\$1 or more	88,107,787	2,255,462,102	100.0	88,119,856	446,273,753	100.0	447,038,860	100.0	19.8	13.5
All returns	88,831,443	2,255,609,952	100.0	88,843,511	446,296,392	100.0	447,061,147	100.0	19.8	13.5

(1) Percentage not computed.

(2) Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	All returns										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount
	(1)	(2)	(3)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	(12)	(13)
All returns, total	113,717,138	3,405,427,348	465,985,366	32,174,938	458,486,055	80,620,774	331,466,520	93,148,332	2,263,661,230	89,844,225	445,296,392	89,862,434	447,126,703
No adjusted gross income	904,876	-45,809,664	3,560,150	-	-	-	-	-	-	714	352	7,386	65,556
\$1,000 under \$5,000	16,478,272	41,497,039	26,459,938	177,444	1,635,349	16,300,828	46,114,138	4,992,856	3,386,871	4,897,801	544,234	4,899,673	549,746
\$5,000 under \$10,000	14,952,856	111,951,215	46,420,611	674,364	6,016,926	14,371,792	57,213,044	9,341,790	22,335,219	8,879,445	3,322,652	8,879,783	3,329,800
\$10,000 under \$15,000	13,922,760	173,376,264	51,121,356	1,040,189	9,228,483	12,882,561	55,122,128	12,001,587	63,254,744	9,821,647	8,536,610	9,822,147	8,540,277
\$15,000 under \$20,000	11,543,228	201,638,041	44,470,118	1,449,549	13,523,611	10,089,674	43,686,755	11,182,298	102,570,455	10,688,531	14,363,685	10,688,803	14,364,554
\$20,000 under \$25,000	9,572,317	214,321,942	40,778,669	1,804,553	15,554,158	7,767,764	34,777,775	9,454,698	123,842,029	9,429,898	18,379,614	9,429,906	18,402,064
\$25,000 under \$30,000	7,838,276	216,207,577	35,326,863	2,204,807	19,730,037	5,629,414	26,032,180	7,755,369	133,528,020	7,750,084	20,556,429	7,750,103	20,567,463
\$30,000 under \$40,000	12,282,786	425,384,692	63,047,744	5,092,131	48,433,037	7,188,849	34,874,737	12,236,177	280,504,583	12,213,279	45,294,708	12,216,500	45,303,446
\$40,000 under \$50,000	8,837,067	394,730,512	49,810,440	5,218,937	56,937,753	3,618,130	18,689,947	8,817,268	270,449,535	8,811,129	44,844,051	8,812,426	44,851,708
\$50,000 under \$75,000	10,944,102	657,214,261	55,920,854	8,611,801	112,517,591	2,332,301	12,618,731	10,926,351	466,517,729	10,923,534	87,191,762	10,924,763	87,241,466
\$75,000 under \$100,000	3,276,142	279,524,997	19,794,784	2,972,172	62,943,352	303,970	1,688,378	3,272,134	205,237,556	3,271,053	44,341,122	3,271,711	44,376,252
\$100,000 under \$200,000	2,329,562	305,567,590	14,163,324	2,212,925	60,464,449	116,637	639,065	2,325,498	230,497,142	2,324,392	57,673,243	2,325,498	57,823,643
\$200,000 under \$500,000	644,027	189,004,834	3,982,793	628,080	31,452,953	15,947	84,730	642,853	152,657,211	642,410	43,263,538	643,104	43,437,776
\$500,000 under \$1,000,000	130,252	87,142,014	779,927	128,019	12,122,292	2,234	11,777	129,973	74,316,528	129,898	20,826,518	130,062	20,942,219
\$1,000,000 or more	60,677	164,875,032	347,807	59,999	19,936,065	564	3,135	60,479	134,563,588	60,410	37,158,867	60,571	37,341,734
Taxable returns, total	89,862,434	3,298,920,383	370,720,167	30,533,208	430,993,642	59,309,295	244,934,759	89,831,443	2,256,609,952	89,844,225	445,296,392	89,862,434	447,126,703
No adjusted gross income	7,386	-2,923,512	37,575	-	-	-	-	-	-	714	352	7,386	65,556
\$1,000 under \$5,000	4,899,573	13,038,326	55,198	20,464	34,925	4,879,209	9,583,013	4,897,801	3,384,053	4,897,801	544,234	4,899,673	549,746
\$5,000 under \$10,000	8,879,783	66,998,727	15,424,415	174,861	782,502	8,702,217	28,928,872	8,866,334	21,929,635	8,879,445	3,322,652	8,879,783	3,329,800
\$10,000 under \$15,000	9,822,147	123,311,569	26,207,569	578,163	3,525,337	9,243,984	38,424,463	9,821,647	58,155,774	9,821,647	8,536,610	9,822,147	8,540,277
\$15,000 under \$20,000	10,688,803	187,327,658	37,550,448	1,136,520	8,025,451	9,548,278	40,794,685	10,688,531	100,957,532	10,688,531	14,363,685	10,688,803	14,364,554
\$20,000 under \$25,000	9,429,906	211,173,551	39,519,882	1,675,933	13,198,297	7,763,972	34,700,031	9,428,698	123,702,620	9,429,898	18,379,614	9,429,906	18,402,064
\$25,000 under \$30,000	7,750,103	212,817,670	36,749,876	2,128,957	17,782,649	5,617,141	25,988,475	7,750,084	133,318,027	7,750,084	20,556,429	7,750,103	20,567,463
\$30,000 under \$40,000	12,216,500	424,130,001	62,555,611	5,038,793	46,671,517	7,176,900	34,805,211	12,214,109	280,154,965	12,213,279	45,294,708	12,216,500	45,303,446
\$40,000 under \$50,000	8,812,426	393,663,250	49,687,486	5,194,296	54,914,236	3,618,130	18,689,947	8,812,298	270,376,907	8,811,129	44,844,051	8,812,426	44,851,708
\$50,000 under \$75,000	10,924,763	656,050,396	65,817,358	8,593,121	111,157,950	2,331,642	12,616,320	10,924,371	466,475,283	10,923,534	87,191,762	10,924,763	87,241,466
\$75,000 under \$100,000	3,271,711	279,162,454	19,781,398	2,968,324	62,527,289	303,387	1,685,203	3,271,053	205,197,482	3,271,053	44,341,122	3,271,711	44,376,252
\$100,000 under \$200,000	2,325,498	305,030,894	14,139,451	2,208,851	59,798,560	116,637	639,065	2,324,986	230,459,868	2,324,392	57,673,243	2,325,498	57,823,643
\$200,000 under \$500,000	643,104	187,739,418	3,977,547	627,188	31,093,573	15,916	84,590	642,410	152,635,590	642,410	43,263,538	643,104	43,437,776
\$500,000 under \$1,000,000	130,062	87,011,992	778,894	127,833	11,944,228	2,230	11,761	129,949	74,303,872	129,898	20,826,516	130,062	20,942,219
\$1,000,000 or more	60,571	164,388,000	347,259	59,896	19,535,128	551	3,122	60,469	134,548,375	60,410	37,158,867	60,571	37,341,734
Non-taxable returns, total	23,854,704	106,506,956	95,255,198	1,641,730	27,491,413	21,311,479	86,521,762	3,316,889	8,051,278	-	-	-	-

Footnotes at end of table.

Table 1.2.—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly														Total income tax	
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns	Amount	Number of returns	Amount	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount					
All returns, total	48,377,437	2,303,421,100	308,600,913	22,507,620	353,777,978	26,471,066	146,003,658	1,558,478,258	41,692,462	316,876,390	41,706,330	316,613,479	41,706,330	316,613,479		
No adjusted gross income	398,762	-31,355,360	2,396,062	—	—	—	—	—	—	135	253	4,133	51,110	4,133	51,110	
\$1,000 under \$5,000	1,128,819	3,293,937	6,696,408	51,908	671,093	1,076,912	6,169,376	—	—	—	—	—	—	—	—	
\$5,000 under \$10,000	2,481,706	19,229,086	14,586,682	131,752	1,474,315	2,349,954	13,601,093	18,361	68,875	17,255	69,014	22,861	69,014	22,861	69,014	
\$10,000 under \$15,000	3,706,727	46,242,282	21,720,571	349,649	3,612,073	3,357,078	19,746,242	4,947,416	1,786,700	632,651	1,787,200	632,687	1,787,200	632,687	1,787,200	
\$15,000 under \$20,000	3,609,270	63,453,097	21,616,138	544,864	6,476,477	3,064,406	17,736,818	19,709,590	3,064,787	2,623,651	3,055,059	2,624,470	3,055,059	2,624,470	3,055,059	
\$20,000 under \$25,000	3,971,368	89,295,713	24,748,668	795,879	8,021,081	3,185,489	18,093,044	38,922,536	3,875,329	5,727,645	3,864,644	5,750,095	3,864,644	5,750,095	3,864,644	
\$25,000 under \$30,000	3,856,471	106,076,073	24,917,550	1,074,027	10,540,633	2,782,442	16,567,070	65,363,208	3,807,172	8,174,877	3,793,862	8,176,439	3,793,862	8,176,439	3,793,862	
\$30,000 under \$40,000	7,450,475	250,750,865	49,421,547	2,990,915	29,998,743	4,469,560	24,828,691	166,897,937	7,416,499	23,180,853	7,399,811	23,189,003	7,399,811	23,189,003	7,399,811	
\$40,000 under \$50,000	6,613,277	296,276,568	43,631,402	3,834,245	41,614,509	2,779,032	15,671,659	195,679,223	6,596,294	29,848,531	6,590,469	29,854,265	6,590,469	29,854,265	6,590,469	
\$50,000 under \$75,000	9,468,570	570,143,062	61,810,992	7,430,888	97,193,667	2,037,682	11,503,032	399,889,969	9,466,272	72,274,624	9,456,329	72,312,648	9,456,329	72,312,648	9,456,329	
\$75,000 under \$100,000	2,928,360	249,802,147	18,857,594	2,660,494	47,378,473	267,866	1,551,128	182,141,290	2,923,785	38,512,788	2,924,443	38,539,428	2,924,443	38,539,428	2,924,443	
\$100,000 under \$200,000	2,046,860	267,937,662	13,408,177	1,950,449	63,496,795	96,411	663,153	200,611,188	2,043,684	49,467,007	2,043,691	49,580,129	2,043,691	49,580,129	2,043,691	
\$200,000 under \$500,000	555,531	162,088,783	3,743,900	543,393	27,190,038	**14,223	**83,352	131,201,451	554,188	37,220,770	554,847	37,347,157	554,847	37,347,157	554,847	
\$500,000 under \$1,000,000	110,499	73,766,898	724,756	108,817	10,148,282	**	**	62,956,884	110,211	17,652,600	110,359	17,741,574	110,359	17,741,574	110,359	
\$1,000,000 or more	50,743	126,412,319	321,467	50,348	15,961,799	**	**	110,239,308	50,561	30,542,084	50,673	30,687,378	50,673	30,687,378	50,673	
Taxable returns, total	41,706,330	2,269,065,912	263,646,433	21,605,199	337,316,386	20,096,999	114,329,041	1,556,336,410	41,692,462	316,876,390	41,706,330	316,613,479	41,706,330	316,613,479	41,706,330	
No adjusted gross income	4,133	-2,206,042	28,716	—	—	—	—	—	135	253	4,133	51,110	4,133	51,110	4,133	
\$1,000 under \$5,000	*1,796	*8,004	7,365	*328	*3,357	*1,468	*8,001	—	—	—	—	—	—	—	—	
\$5,000 under \$10,000	69,014	646,060	294,153	*338	*10,651	68,675	370,442	17,249	68,675	17,255	69,014	22,861	69,014	22,861	69,014	
\$10,000 under \$15,000	1,787,200	22,686,730	7,469,030	87,034	634,933	1,700,166	10,437,008	4,147,532	1,786,700	632,651	1,787,200	632,687	1,787,200	632,687	1,787,200	
\$15,000 under \$20,000	3,056,059	54,086,988	16,453,896	315,398	2,529,090	2,739,861	15,956,869	19,139,591	3,064,787	2,623,651	3,055,059	2,624,470	3,055,059	2,624,470	3,055,059	
\$20,000 under \$25,000	3,864,644	86,936,000	23,781,632	692,361	6,350,106	3,172,284	18,017,559	38,923,981	3,861,437	5,727,645	3,864,644	5,750,095	3,864,644	5,750,095	3,864,644	
\$25,000 under \$30,000	3,793,862	104,388,504	24,400,511	1,022,245	9,297,633	2,771,617	15,498,084	65,193,643	3,793,858	8,174,877	3,793,862	8,176,439	3,793,862	8,176,439	3,793,862	
\$30,000 under \$40,000	7,399,811	289,085,229	48,981,252	2,951,710	28,766,973	4,448,102	24,766,240	166,597,862	7,397,428	23,180,853	7,399,811	23,189,003	7,399,811	23,189,003	7,399,811	
\$40,000 under \$50,000	6,690,469	296,290,596	43,512,207	3,811,437	40,706,216	2,779,032	15,671,659	195,506,640	6,590,348	29,848,531	6,590,469	29,854,265	6,590,469	29,854,265	6,590,469	
\$50,000 under \$75,000	9,455,329	569,350,130	61,720,927	7,418,230	96,290,101	2,037,089	11,499,857	399,854,199	9,464,946	72,274,624	9,456,329	72,312,648	9,456,329	72,312,648	9,456,329	
\$75,000 under \$100,000	2,924,443	249,479,139	18,826,261	2,657,159	47,013,637	267,284	1,547,953	182,101,206	2,924,166	38,512,788	2,924,443	38,539,428	2,924,443	38,539,428	2,924,443	
\$100,000 under \$200,000	2,043,691	267,539,337	13,386,222	1,947,281	63,021,817	96,411	663,153	200,584,205	2,043,179	49,467,007	2,043,691	49,580,129	2,043,691	49,580,129	2,043,691	
\$200,000 under \$500,000	554,847	161,872,021	3,739,338	542,718	26,917,604	**14,201	**83,236	131,187,673	554,606	37,220,770	554,847	37,347,157	554,847	37,347,157	554,847	
\$500,000 under \$1,000,000	110,359	73,671,912	723,891	108,679	10,016,028	**	**	62,949,888	110,249	17,652,600	110,359	17,741,574	110,359	17,741,574	110,359	
\$1,000,000 or more	50,673	126,251,315	321,031	50,279	15,729,341	**	**	110,232,041	50,561	30,542,084	50,673	30,687,378	50,673	30,687,378	50,673	
Non-taxable returns, total	6,672,107	34,356,188	44,855,480	902,421	16,462,593	6,376,057	30,674,617	2,142,848	—	—	—	—	—	—	—	

Footnotes at end of table.

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing separately, heads of households, and surviving spouses										Total income tax		
	Number of returns (27)	Adjusted gross income less deficit (28)	Exemption amount (29)	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Number of returns (38)	Amount (39)
				Number of returns (30)	Amount (31)	Number of returns (32)	Amount (33)	Number of returns (34)	Amount (35)	Number of returns (36)	Amount (37)		
All returns, <i>na</i>	15,466,585	296,589,927	73,383,083	2,656,086	28,251,417	12,696,163	57,388,957	10,897,869	161,077,272	8,630,980	27,079,358	8,631,934	27,128,229
No adjusted gross income	97,788	-4,368,670	399,476	-	-	-	-	-	-	501	38	1,100	6,101
\$1,000 under \$5,000	1,836,894	6,261,660	8,830,181	24,095	227,034	1,812,799	8,009,889	26,732	12,424	26,732	1,865	26,807	2,716
\$5,000 under \$10,000	2,837,318	22,621,176	14,026,243	65,542	461,207	2,866,068	13,044,139	749,622	1,148,178	360,998	125,741	360,998	126,233
\$10,000 under \$15,000	3,040,364	37,981,932	14,726,446	152,925	1,063,374	2,887,429	13,088,920	2,611,896	9,800,912	983,660	590,326	983,660	590,326
\$15,000 under \$20,000	2,302,730	40,121,717	11,170,866	264,896	1,838,691	2,043,830	9,169,407	2,272,839	18,039,951	2,046,371	2,006,231	2,046,371	2,006,231
\$20,000 under \$25,000	1,586,862	36,268,488	7,607,340	340,461	2,437,616	1,246,411	6,639,654	1,681,811	19,687,366	1,670,994	2,804,172	1,670,994	2,804,172
\$25,000 under \$30,000	1,136,252	31,161,522	5,369,970	320,965	2,709,619	811,283	3,710,101	1,130,337	19,383,616	1,130,337	2,864,187	1,130,344	2,864,501
\$30,000 under \$40,000	**1,989,674	**74,419,260	6,275,609	**1,036,666	**9,660,677	731,100	3,341,923	1,381,863	32,169,675	1,380,364	5,088,009	1,380,372	5,088,116
\$40,000 under \$50,000	..	..	2,700,713	..	..	221,011	1,016,925	604,097	19,260,723	604,097	3,502,670	604,097	3,503,010
\$50,000 under \$75,000	**460,292	**28,335,824	1,666,794	**376,952	**6,476,963	67,130	321,890	374,706	16,727,346	374,063	3,251,644	374,206	3,257,108
\$75,000 under \$100,000	..	..	320,673	..	..	6,210	27,978	75,584	4,794,492	75,584	1,128,510	75,584	1,131,338
\$100,000 under \$200,000	82,029	8,400,176	274,448	58,787	1,693,835	3,242	16,220	62,017	6,420,639	61,940	1,703,824	62,017	1,710,928
\$200,000 under \$500,000	19,385	5,693,068	84,639	18,826	998,632	**649	**2,811	19,303	4,627,739	19,286	1,312,352	19,312	1,324,991
\$500,000 under \$1,000,000	4,659	3,083,917	21,072	4,602	453,038	..	..	**7,072	**9,994,411	4,641	730,728	4,642	732,672
\$1,000,000 or more	2,449	8,609,869	9,714	2,391	1,230,746	..	..	..	..	2,423	1,979,061	2,431	1,989,788
Taxable returns, total	8,631,934	246,716,842	37,852,173	2,434,908	26,799,233	6,183,381	27,067,119	8,625,304	156,321,355	8,630,980	27,079,358	8,631,934	27,128,229
No adjusted gross income	1,100	-281,024	4,461	-	-	-	-	-	-	501	38	1,100	6,101
\$1,000 under \$5,000	*26,807	*114,156	*33,147	*76	*8,146	*26,732	*68,686	*26,732	*12,424	*26,732	*1,865	*26,807	*2,716
\$5,000 under \$10,000	360,998	2,816,006	914,898	23,522	70,692	324,772	1,037,761	*346,590	*812,906	360,998	125,741	360,998	126,233
\$10,000 under \$15,000	983,660	12,991,420	3,445,660	64,498	300,691	919,182	3,743,096	983,660	6,501,973	983,660	590,326	983,660	590,326
\$15,000 under \$20,000	2,046,371	35,913,798	9,401,293	214,188	1,367,193	1,827,178	8,148,286	2,046,371	18,997,027	2,046,371	2,006,231	2,046,371	2,006,231
\$20,000 under \$25,000	1,670,994	34,923,063	7,371,689	324,583	2,241,564	1,248,411	6,639,654	1,670,994	19,670,167	1,670,994	2,804,172	1,670,994	2,804,172
\$25,000 under \$30,000	1,130,344	31,006,893	5,350,261	315,066	2,563,088	811,283	3,710,101	1,130,337	19,383,616	1,130,337	2,864,187	1,130,344	2,864,501
\$30,000 under \$40,000	**1,884,469	**74,230,436	6,255,337	**1,032,040	**9,532,362	729,611	3,334,848	1,380,364	32,129,738	1,380,364	5,088,009	1,380,372	5,088,116
\$40,000 under \$50,000	..	..	2,700,706	..	..	221,011	1,016,925	604,097	19,260,723	604,097	3,502,670	604,097	3,503,010
\$50,000 under \$75,000	**449,789	**28,300,408	1,664,830	**376,448	**6,444,126	67,130	321,890	374,206	16,726,422	374,063	3,251,644	374,206	3,257,108
\$75,000 under \$100,000	..	..	320,671	..	..	8,210	27,978	75,584	4,794,492	75,584	1,128,510	75,584	1,131,338
\$100,000 under \$200,000	82,017	8,398,237	274,364	58,774	1,688,124	3,242	16,220	62,017	6,420,639	61,940	1,703,824	62,017	1,710,928
\$200,000 under \$500,000	19,312	6,671,341	84,234	18,763	989,606	**638	**2,776	19,288	4,623,679	19,286	1,312,352	19,312	1,324,991
\$500,000 under \$1,000,000	4,642	3,071,562	20,986	4,586	449,646	..	..	**7,066	**9,987,760	4,641	730,728	4,642	732,672
\$1,000,000 or more	2,431	8,580,547	9,645	2,373	1,164,957	..	..	..	..	2,423	1,979,061	2,431	1,989,788
Non-taxable returns, total	6,834,651	50,873,085	35,530,910	221,178	2,452,184	6,512,782	30,321,738	2,272,566	6,755,917	-	-	-	-

Footnotes at end of table.

Individual Returns 1990

Table 1.2—All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons										Total income tax		
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits			
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
49,873,116	408,328	805,416,321	84,101,370	7,011,232	76,456,659	42,463,656	129,064,006	39,698,136	544,106,700	39,620,783	103,341,646	39,526,170	103,484,996
No adjusted gross income		-10,085,634	764,612	-	-	-	-	-	-	*78	*62	2,153	8,346
\$1,000 under \$5,000	13,612,559	32,941,453	10,934,349	101,442	737,222	13,411,117	31,934,874	4,966,126	3,374,447	4,871,069	542,369	4,871,069	542,796
\$5,000 under \$10,000	9,633,830	70,100,955	16,808,686	377,059	3,090,405	9,156,771	30,567,811	8,528,860	21,169,680	8,469,771	3,179,665	8,469,771	3,180,706
\$10,000 under \$15,000	7,176,669	89,152,071	14,874,339	537,596	4,553,037	6,638,074	22,287,967	7,056,336	48,506,416	7,051,287	7,313,632	7,051,287	7,313,264
\$15,000 under \$20,000	5,631,229	98,063,227	11,783,114	649,790	5,208,444	4,981,439	16,680,629	5,688,373	64,820,914	5,688,373	9,733,803	5,688,373	9,733,863
\$20,000 under \$25,000	4,014,087	89,767,741	8,522,852	678,223	5,095,482	3,336,864	11,046,078	3,997,558	65,222,128	3,994,267	9,847,797	3,994,267	9,847,797
\$25,000 under \$30,000	2,846,502	77,970,982	6,039,343	809,816	6,479,784	2,036,688	8,765,009	2,827,860	58,781,297	2,826,889	9,626,364	2,826,897	9,628,523
\$30,000 under \$40,000	*5,086,628	**189,639,521	7,360,688	**2,450,262	**23,086,681	1,998,188	8,704,123	3,436,824	91,437,081	3,434,827	17,028,047	3,436,317	17,026,328
\$40,000 under \$50,000	**	3,478,325	3,478,325	**	**	618,087	2,101,363	1,617,877	58,609,589	1,617,271	11,492,849	1,617,860	11,494,434
\$50,000 under \$75,000	*1,373,021	*88,458,224	2,443,068	*1,115,639	*15,411,861	227,489	793,809	1,095,374	60,900,416	1,095,220	11,665,494	1,095,220	11,671,710
\$75,000 under \$100,000	**	**	616,516	**	**	29,893	109,272	271,684	18,301,784	271,684	4,699,824	271,684	4,704,486
\$100,000 under \$200,000	220,673	29,229,763	480,699	203,689	5,273,820	16,984	60,691	219,787	23,465,417	219,637	6,502,412	219,789	6,532,586
\$200,000 under \$500,000	68,111	20,242,984	154,364	65,871	3,264,283	**3,479	**13,479	68,956	18,828,020	68,937	4,730,416	68,946	4,766,627
\$500,000 under \$1,000,000	15,095	10,291,199	34,099	14,599	1,510,971	**	**	**22,521	**25,689,512	15,046	2,443,188	15,062	2,467,973
\$1,000,000 or more	7,485	19,663,845	18,526	7,259	2,743,521	**	**	**	**	7,426	4,637,721	7,467	4,664,568
Taxable returns, total	39,526,170	784,137,629	69,222,562	6,493,101	67,879,023	33,029,916	103,538,598	39,522,971	643,953,187	39,520,783	103,341,646	39,526,170	103,484,996
No adjusted gross income	2,153	-437,446	4,397	-	-	-	-	-	-	*78	*62	2,153	8,348
\$1,000 under \$5,000	4,871,069	12,916,166	14,886	20,060	23,424	4,851,009	9,506,427	4,871,069	3,371,629	4,871,069	542,369	4,871,069	542,796
\$5,000 under \$10,000	8,469,771	63,637,672	14,215,364	151,001	701,160	8,308,770	27,521,668	8,469,771	21,099,479	8,469,771	3,179,665	8,469,771	3,180,706
\$10,000 under \$15,000	7,051,287	87,633,409	14,293,069	426,631	2,589,713	6,624,666	22,244,359	7,051,287	48,506,268	7,051,287	7,313,632	7,051,287	7,317,264
\$15,000 under \$20,000	5,688,373	97,326,871	11,695,269	606,934	4,130,168	4,981,439	16,680,629	5,688,373	64,820,914	5,688,373	9,733,803	5,688,373	9,733,863
\$20,000 under \$25,000	3,994,267	89,314,487	8,466,561	658,990	4,596,628	3,336,277	11,042,818	3,994,287	65,208,482	3,994,267	9,847,797	3,994,267	9,847,797
\$25,000 under \$30,000	2,826,897	77,422,273	5,999,103	791,665	6,922,028	2,034,242	6,760,310	2,826,889	58,740,869	2,826,889	9,526,364	2,826,897	9,526,723
\$30,000 under \$40,000	*5,504,177	**189,206,992	7,329,022	**2,437,901	**22,561,201	1,998,188	6,704,123	3,436,317	91,427,365	3,434,827	17,028,047	3,436,317	17,026,328
\$40,000 under \$50,000	**	3,474,672	3,474,672	**	**	618,087	2,101,363	1,617,863	55,609,589	1,617,271	11,492,849	1,617,860	11,494,434
\$50,000 under \$75,000	*1,366,913	*88,093,173	2,431,801	*1,109,608	*14,937,376	227,412	793,675	1,096,220	50,894,962	1,096,220	11,665,494	1,096,220	11,671,710
\$75,000 under \$100,000	**	**	615,466	**	**	29,893	109,272	271,684	18,301,784	271,684	4,699,824	271,684	4,704,486
\$100,000 under \$200,000	219,789	29,093,320	478,885	202,805	6,088,620	16,984	60,691	219,789	23,465,416	219,637	6,502,412	219,789	6,532,586
\$200,000 under \$500,000	68,946	20,196,056	153,976	66,707	3,207,365	*3,967	*13,463	68,937	18,824,208	68,937	4,730,416	68,946	4,766,627
\$500,000 under \$1,000,000	15,062	10,268,519	34,017	14,567	1,479,563	**22,514	**	**	**25,682,858	15,046	2,443,188	15,062	2,467,973
\$1,000,000 or more	7,467	19,576,138	18,583	7,243	2,641,790	**	**	**	**	7,426	4,637,721	7,467	4,664,568
Non-taxable returns, total	10,347,946	21,278,693	14,878,808	518,131	8,576,636	9,423,640	26,525,407	176,164	152,513	-	-	-	-

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 1.3—All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, By Marital Status

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons		Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Adjusted gross income less deficit	113,717,138	3,405,427,348	48,377,437	2,303,421,100	2,195,510	50,921,951	13,159,596	242,896,587	111,478	2,771,389	49,873,116	805,416,321
Salaries and wages	96,729,912	2,599,401,271	41,288,174	1,738,271,286	1,939,022	40,058,603	12,514,362	216,409,346	100,906	1,817,388	40,886,869	602,844,748
Taxable interest	70,369,662	227,083,888	37,336,912	139,589,368	1,001,281	3,167,759	4,325,864	6,205,630	81,896	418,461	27,624,721	77,702,470
Tax-exempt interest	3,916,926	80,128,406	2,439,827	26,076,434	41,879	876,763	129,261	893,764	8,258	33,702	1,287,711	12,347,742
Dividends	22,904,441	40,268,636	13,746,865	49,742,247	280,745	1,721,268	956,495	2,085,719	26,808	98,278	7,894,628	26,641,027
State income tax refunds	16,668,253	10,155,294	11,927,738	7,689,276	301,116	171,036	1,106,607	632,310	14,162	6,439	3,318,670	1,746,233
Alimony received	466,076	3,876,236	53,017	138,623	8,264	23,111	180,537	1,823,424	—	—	224,266	1,891,177
Business or profession:												
Net income	11,221,926	161,657,252	7,906,466	126,349,170	216,651	2,905,626	649,879	6,880,656	6,369	88,315	2,543,759	26,433,686
Net loss	3,416,666	2,376,476	2,376,476	14,287,560	76,973	606,121	188,273	1,086,901	*663	*10,256	774,291	4,236,231
Sale of capital assets:												
Net gain	9,217,141	123,783,047	5,813,609	91,983,637	124,484	4,296,146	296,364	2,769,108	17,610	128,878	2,966,076	24,606,278
Net loss in AGI	6,070,741	9,661,864	3,114,489	6,052,864	76,511	37,089	206,995	372,121	8,402	23,216	1,666,346	3,016,566
Sale of property other than capital assets	1,691,377	1,471,208	1,239,489	1,409,445	16,871	—	61,600	26,734	*132	*416	373,286	67,849
Taxable IRA distributions	3,545,474	17,664,377	2,392,164	13,068,549	30,077	232,524	236,068	1,035,362	*2,491	*6,326	884,674	3,222,616
Pensions and annuities in AGI	17,014,091	159,294,448	10,678,951	112,613,889	190,237	1,627,710	829,953	5,206,084	26,830	173,395	6,289,211	39,673,370
Rent and royalty:												
Net income	5,433,716	35,381,329	3,816,455	26,688,271	51,183	463,489	216,237	1,214,530	4,809	32,233	1,346,033	6,982,806
Net loss	6,734,970	33,892,636	4,078,597	26,021,781	66,006	503,366	271,820	1,319,093	10,319	69,845	1,308,231	6,978,553
Partnership and S corporation net income less loss	620,691	2,276,367	379,918	1,646,183	4,274	172,191	11,536	27,286	*76	*1,378	224,886	659,321
Estate and trust net income less loss	6,977,458	67,022,231	4,243,951	66,969,336	80,741	172,217	210,441	2,034,449	6,871	61,177	1,436,446	8,795,063
Farm net income less loss	619,081	4,165,187	284,522	1,753,082	6,792	306,764	19,927	238,461	2,230	39,561	206,610	1,827,239
Unemployment compensation	8,014,136	15,453,147	4,416,784	8,771,324	19,859	—	46,847	98,196	*2,306	*2,845	373,440	—
Social Security benefits in AGI	5,082,575	19,686,539	3,291,599	14,094,580	64,743	202,842	126,862	376,396	*4,684	*8,485	2,293,708	4,466,399
Other income less loss	5,614,419	18,420,836	3,709,529	13,421,584	78,750	167,345	336,570	937,795	*3,929	*10,961	1,596,421	6,061,762
Total statutory adjustments	16,549,032	33,974,231	11,066,067	24,230,727	273,736	683,773	683,525	1,694,163	18,810	124,101	1,379,684	3,881,702
Primary IRA payments	4,761,622	7,128,241	2,762,166	4,106,480	46,892	86,497	311,395	1,694,163	*10,696	*18,566	1,640,494	2,467,780
Secondary IRA payments	2,106,862	2,729,979	2,106,862	2,729,979	—	—	—	—	—	—	—	—
Payments to a Keogh plan	824,327	6,777,645	640,294	5,602,912	12,916	51,143	38,568	239,658	*270	*989	134,277	882,943
Alimony paid	660,896	4,932,087	289,856	2,211,860	34,384	267,616	74,459	677,414	—	—	262,397	1,876,298
Total itemized deductions	32,174,938	468,486,066	22,607,820	363,777,978	637,060	6,741,746	1,987,340	21,092,239	31,696	417,432	7,011,232	76,466,669
Medical and dental expense deduction	5,090,958	21,456,567	3,213,690	10,473,788	86,277	297,112	367,776	858,016	*16,237	*50,725	1,417,079	9,776,948
Taxes paid deduction	31,594,114	140,011,461	22,319,696	109,974,718	606,967	2,074,644	1,947,556	5,866,924	31,673	126,904	6,689,024	21,968,371
Interest paid deduction	28,394,800	208,364,360	21,431,618	167,252,950	524,459	2,867,971	1,892,914	10,583,330	29,883	156,561	5,515,937	27,492,947
Contributions deduction	29,230,265	57,242,757	21,007,486	44,480,029	501,480	891,484	1,793,289	2,196,336	31,696	70,423	6,896,316	9,604,486
Casualty or theft loss	112,490	734,440	79,246	623,836	—	—	—	—	—	—	26,914	100,009
Moving expenses deduction	919,794	4,216,639	666,313	3,379,626	11,300	36,154	31,961	126,616	—	—	220,231	673,346
Total miscellaneous deductions	7,981,137	26,469,911	5,178,594	17,593,133	162,860	674,016	606,464	1,450,390	*7,814	*12,819	2,036,416	6,839,553
Basic standard deduction	80,620,774	320,840,806	26,471,056	138,562,397	1,493,893	4,019,261	11,122,491	62,637,264	79,778	430,152	42,463,556	126,191,731
Additional standard deduction	10,954,167	10,615,716	6,832,886	6,441,261	78,904	54,783	302,566	243,881	*3,616	*3,616	4,734,602	3,872,274
Taxable income	93,148,332	2,263,661,230	42,652,327	1,568,478,268	1,844,014	37,554,807	8,974,266	121,974,917	79,589	1,547,448	39,698,135	544,106,700
Total tax credits	12,483,535	6,831,187	6,794,673	4,045,551	81,307	168,929	6,011,743	2,116,212	30,454	10,688	666,367	489,907
Child care credit	6,143,590	2,549,004	4,318,172	1,683,893	56,462	29,284	1,716,572	815,398	*4,687	*3,044	47,796	17,587
Credit for the elderly or disabled	339,818	61,898	95,163	20,278	*2,704	*671	*19,820	*2,466	—	—	222,141	38,684
Foreign tax credit	772,143	1,682,307	488,843	1,205,924	21,554	132,185	25,566	46,362	336	—	235,090	297,501
Earned income credit used to offset income tax before credits	5,702,209	1,616,812	1,804,380	387,546	—	—	3,869,949	1,222,058	*27,880	*7,208	—	—
Minimum tax credit	33,609	214,226	27,196	176,202	163	3,618	976	4,700	—	—	6,276	29,706
General business credit	262,573	616,288	216,016	512,807	296	3,184	7,327	16,551	—	—	38,935	84,746
Income tax after credits	89,844,225	446,296,392	41,692,462	316,876,390	1,827,521	7,901,628	6,736,628	18,902,022	67,831	276,707	39,620,785	103,341,646
Alternative minimum tax	132,096	830,311	81,707,221	638,089	7,491	27,455	4,776	18,235	*120	*3,181	32,488	143,361
Total income tax	89,882,434	447,128,703	41,706,330	316,613,479	1,828,163	7,929,083	6,736,640	18,920,257	67,832	278,888	39,626,170	103,484,996
Total tax liability	92,133,322	488,631,227	43,020,793	333,068,992	1,893,048	8,291,405	6,939,647	19,649,615	74,288	297,884	40,206,546	107,333,331
Total tax payments	104,816,832	496,921,668	45,607,478	341,092,369	2,014,899	7,838,678	12,310,556	29,245,967	96,521	338,632	44,786,379	117,406,030
Income tax withheld	97,747,178	386,525,674	42,337,957	261,904,977	1,927,324	5,649,495	12,080,958	26,798,788	94,026	258,193	41,307,113	91,916,219
Estimated tax payments	12,805,926	91,607,397	7,411,954	66,556,051	142,929	1,587,606	399,508	2,021,911	7,741	74,437	4,843,284	22,368,352
Overpayment refunded	80,514,484	78,103,386	31,236,941	42,730,662	1,308,097	856,446	11,969,364	14,490,187	86,734	106,866	36,913,368	19,919,246
Tax due at time of filing	26,986,948	56,561,150	14,290,955	40,857,130	776,286	1,561,039	964,687	1,627,992	24,622	67,185	10,941,397	12,467,804

* Estimate should be used with caution due to the small number of sample returns on which it is based.

† Data deleted to avoid disclosure of information for specific taxpayers. Deleted data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable income		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	113,717,138	3,406,427,348	96,729,912	2,599,401,271	70,369,662	227,083,888	3,916,926	40,228,406	22,904,441	80,168,536	16,668,283	10,155,294
No adjusted gross income	904,876	-45,809,664	349,297	6,365,390	674,411	4,689,250	46,381	816,578	230,682	898,886	68,566	160,361
\$1 under \$5,000	16,478,272	41,497,039	13,345,930	34,441,886	6,680,367	4,272,890	80,087	185,886	1,476,974	1,167,183	113,262	68,770
\$5,000 under \$10,000	14,952,865	111,951,216	11,836,622	82,284,507	6,458,041	11,006,176	121,564	469,897	1,506,998	2,091,813	260,434	78,336
\$10,000 under \$15,000	13,922,760	173,376,264	11,190,969	128,669,099	6,609,866	16,687,037	210,100	1,060,028	1,663,264	3,260,864	437,091	163,893
\$15,000 under \$20,000	11,543,228	201,638,041	9,624,889	156,727,769	6,021,515	15,689,412	168,231	776,333	1,622,627	2,956,293	726,107	193,969
\$20,000 under \$25,000	9,672,317	214,321,942	8,301,602	171,276,361	5,814,164	13,954,610	212,166	820,606	1,507,894	2,998,670	891,711	271,904
\$25,000 under \$30,000	7,838,226	215,207,577	7,076,622	178,689,937	5,279,309	10,867,878	190,330	1,050,879	1,374,852	2,773,270	1,195,552	401,203
\$30,000 under \$40,000	12,282,786	426,384,692	11,086,126	356,079,160	9,229,263	22,196,424	482,626	2,866,806	2,814,542	6,468,632	2,838,140	1,078,326
\$40,000 under \$50,000	8,837,687	394,730,512	8,117,132	327,776,204	7,642,181	18,518,927	401,720	2,292,070	2,534,651	5,167,733	2,861,786	1,102,066
\$50,000 under \$75,000	10,944,102	667,214,261	10,104,224	544,663,869	10,011,690	30,866,516	762,781	5,790,530	4,330,208	11,696,347	4,467,240	2,031,319
\$75,000 under \$100,000	3,276,142	279,624,997	2,984,185	219,784,196	3,142,010	16,822,528	422,422	3,493,301	1,761,951	6,135,668	1,383,337	960,346
\$100,000 under \$200,000	2,329,562	305,567,690	2,012,612	204,011,887	2,278,200	22,012,131	503,666	6,565,396	1,620,418	10,847,074	1,028,564	1,343,433
\$200,000 under \$500,000	644,027	188,004,834	531,029	103,185,625	638,937	16,932,978	229,356	6,189,528	493,622	8,817,768	299,464	988,346
\$500,000 under \$1,000,000	130,252	87,142,014	108,467	42,188,146	129,190	8,340,823	61,313	3,286,639	111,169	4,868,801	63,149	446,680
\$1,000,000 or more	60,677	164,676,032	51,228	45,279,253	60,617	17,338,408	35,295	4,604,932	54,588	11,150,643	34,900	906,444
Taxable returns, total	89,862,434	3,298,920,383	77,590,263	2,478,065,448	62,610,903	210,216,326	3,718,282	38,245,995	20,947,611	76,235,582	15,945,317	9,679,572
No adjusted gross income	7,386	-2,923,612	3,453	329,378	7,108	489,802	1,229	28,551	3,151	116,428	1,463	10,492
\$1 under \$5,000	4,899,673	13,038,326	3,727,174	10,127,229	3,842,133	1,997,920	40,977	26,088	849,986	576,651	6,563	738
\$5,000 under \$10,000	8,879,783	66,998,727	7,238,203	50,878,344	4,027,930	6,732,662	67,510	179,183	899,811	1,296,854	96,563	20,114
\$10,000 under \$15,000	9,822,147	123,311,569	7,581,660	87,019,379	5,267,037	13,378,429	180,006	760,662	1,368,168	2,721,236	262,934	104,723
\$15,000 under \$20,000	10,688,803	187,327,658	8,891,880	144,219,464	5,616,602	14,704,281	154,932	671,330	1,436,870	2,749,804	620,393	167,139
\$20,000 under \$25,000	9,429,905	211,173,551	8,202,967	169,230,846	5,718,493	13,629,548	203,780	796,936	1,472,398	2,810,733	846,842	247,369
\$25,000 under \$30,000	7,750,103	212,817,670	7,011,108	177,269,163	5,199,622	10,611,382	183,926	1,044,102	1,363,317	2,671,347	1,176,786	391,641
\$30,000 under \$40,000	12,216,500	424,130,001	11,068,185	353,693,309	9,176,418	21,820,935	478,312	2,787,882	2,786,882	6,287,806	2,817,927	1,056,784
\$40,000 under \$50,000	8,812,426	393,663,260	8,101,618	327,172,404	7,523,461	18,242,388	397,312	2,245,905	2,525,097	5,054,183	2,852,178	1,091,026
\$50,000 under \$75,000	10,924,763	656,050,396	10,092,140	544,125,042	9,992,867	30,647,001	769,864	6,689,616	4,317,006	11,427,137	4,459,836	2,021,684
\$75,000 under \$100,000	3,271,711	279,162,454	2,980,789	219,593,164	3,138,746	15,664,388	422,218	3,490,981	1,758,868	6,126,346	1,381,940	946,027
\$100,000 under \$200,000	2,326,498	306,030,894	2,011,078	203,871,119	2,274,136	21,727,394	502,608	6,499,681	1,517,608	10,672,180	1,025,911	1,324,312
\$200,000 under \$500,000	643,104	187,739,418	530,605	103,106,030	638,044	15,728,983	229,086	6,180,371	492,924	8,777,167	299,079	962,301
\$500,000 under \$1,000,000	130,062	87,011,992	108,347	42,166,258	129,003	8,221,697	61,288	3,276,121	111,017	4,832,450	63,064	442,613
\$1,000,000 or more	60,571	164,388,000	51,157	45,267,329	60,413	16,919,563	36,263	4,590,982	54,500	11,117,270	34,848	902,708
Non taxable returns, total	23,854,704	106,506,966	19,139,649	121,345,823	7,768,769	16,867,563	198,643	1,982,411	1,956,830	3,932,956	722,967	476,722

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Alimony received			Business or profession			Capital gain distribution reported on Form 1040			Sales of capital assets reported on Schedule D		
	Net income			Net loss			Net gain			Net loss in AGI		
	Number of returns (13)	Amount (14)	Number of returns (16)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	486,076	3,876,236	11,221,926	161,667,262	3,416,666	20,227,069	2,166,368	1,072,088	7,060,783	122,710,969	6,070,741	9,661,864
No adjusted gross income	838	13,661	117,966	1,363,941	373,024	6,649,239	10,577	5,428	117,186	6,066,814	145,848	348,366
\$1 under \$5,000	112,803	42,876	1,017,906	2,737,196	160,596	623,910	197,573	67,448	263,962	377,615	270,777	471,260
\$5,000 under \$10,000	62,749	306,484	1,219,032	6,506,416	216,243	724,178	162,117	47,983	370,862	818,764	307,749	640,464
\$10,000 under \$15,000	67,798	306,861	1,117,870	7,998,124	226,041	864,816	133,419	67,608	467,546	1,373,721	371,413	672,562
\$15,000 under \$20,000	56,581	357,793	886,124	7,660,582	244,820	903,653	163,448	86,708	476,560	1,542,633	276,001	527,276
\$20,000 under \$25,000	61,428	264,496	941,282	8,427,468	238,471	908,877	168,527	89,246	349,282	1,442,903	336,518	619,774
\$25,000 under \$30,000	**202,644	**2,509,984	813,806	7,943,384	256,164	960,726	129,064	41,173	407,989	1,803,106	263,968	492,179
\$30,000 under \$40,000	**	**	1,380,167	14,990,880	491,806	1,568,541	266,462	82,206	778,696	3,319,681	588,373	1,009,864
\$40,000 under \$50,000	**	**	1,056,641	12,469,487	348,229	1,238,888	267,002	144,321	736,098	4,811,492	672,185	1,056,948
\$50,000 under \$75,000	**	**	1,439,118	23,734,039	517,610	2,130,840	386,913	179,923	1,334,689	9,360,208	902,096	1,619,632
\$75,000 under \$100,000	**	**	643,617	15,266,727	161,098	818,011	168,030	82,036	639,629	7,174,942	412,973	797,941
\$100,000 under \$200,000	**	**	496,212	27,013,610	138,260	1,168,080	117,192	161,297	716,548	16,409,841	436,246	896,602
\$200,000 under \$500,000	1,218	71,224	161,011	15,849,736	43,006	667,801	21,669	40,431	284,269	17,417,247	167,260	366,827
\$500,000 under \$1,000,000	211	6,446	27,879	5,087,800	9,320	320,502	2,762	4,722	70,584	11,230,313	36,544	93,300
\$1,000,000 or more	106	7,421	13,403	4,808,872	5,088	634,998	603	1,769	39,084	39,561,678	14,800	39,980
Taxable returns, total	402,356	3,616,399	8,680,637	146,599,636	2,623,336	11,666,786	2,035,206	1,028,998	6,470,168	116,374,889	4,434,214	8,176,736
No adjusted gross income	*3	*362	1,638	128,969	1,006	168,534	*77	*190	5,611	1,433,853	614	1,330
\$1 under \$5,000	—	—	72,709	83,242	*3,889	*20,080	160,773	39,446	127,026	93,917	82,766	54,091
\$5,000 under \$10,000	33,720	186,341	492,098	2,532,678	101,661	263,396	107,761	36,706	216,121	423,881	186,122	264,180
\$10,000 under \$15,000	46,882	224,526	626,812	4,393,333	127,438	386,319	112,862	61,993	370,437	997,076	282,223	504,346
\$15,000 under \$20,000	66,581	367,793	733,486	6,063,968	210,612	721,711	160,744	86,627	443,666	1,286,846	249,398	469,014
\$20,000 under \$25,000	61,428	264,496	892,909	7,689,682	228,826	821,637	166,823	89,008	342,714	1,384,216	317,803	577,937
\$25,000 under \$30,000	**202,208	**2,607,792	786,208	7,370,790	261,294	922,918	126,929	39,493	393,406	1,660,462	280,267	483,373
\$30,000 under \$40,000	**	**	1,363,699	14,647,367	483,129	1,500,867	266,462	82,206	766,897	3,140,369	567,420	983,419
\$40,000 under \$50,000	**	**	1,061,833	12,398,427	344,190	1,156,472	267,002	144,321	731,239	4,706,486	569,539	1,049,010
\$50,000 under \$75,000	**	**	1,431,764	23,416,606	515,649	2,081,097	387,520	179,874	1,329,015	9,196,080	894,748	1,602,811
\$75,000 under \$100,000	**	**	642,266	16,198,292	160,999	813,665	168,030	82,036	837,943	7,022,476	412,309	796,948
\$100,000 under \$200,000	**	**	496,090	26,963,269	137,669	1,124,033	117,192	161,297	713,866	16,206,312	433,771	892,380
\$200,000 under \$500,000	1,218	71,224	160,808	15,834,108	42,862	636,810	21,664	40,424	283,761	17,264,632	166,986	364,963
\$500,000 under \$1,000,000	211	6,446	27,849	5,086,711	9,278	310,426	2,762	4,722	70,476	11,136,503	36,490	93,146
\$1,000,000 or more	106	7,421	13,380	4,804,334	5,063	626,831	603	1,769	39,013	39,433,993	14,767	39,890
Nontaxable returns, total	63,719	269,836	2,541,388	15,067,616	792,331	8,670,273	131,163	43,090	680,616	7,336,070	636,527	1,376,118

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of capital assets reported on Schedule D-continued											
	Short-term capital gain			Short-term capital loss			Short-term loss carryover			Long-term capital gain		
	Number of returns (25)	Amount (26)	Number of returns (27)	Amount (28)	Number of returns (29)	Amount (30)	Number of returns (31)	Amount (32)	Number of returns (33)	Amount (34)	Number of returns (35)	Amount (36)
All returns, total	2,372,538	15,051,208	2,981,593	34,776,528	513,696	14,226,988	8,403,152	137,768,397	6,261,030	67,729,841	1,437,019	25,283,387
No adjusted gross income	33,553	553,493	70,039	2,904,017	16,221	1,040,998	178,366	8,414,117	150,214	6,638,056	57,302	3,623,449
\$1 under \$5,000	89,068	99,537	98,057	442,012	*10,251	*160,410	309,890	597,928	256,977	1,051,602	54,269	348,242
\$5,000 under \$10,000	83,873	200,097	127,416	964,493	23,264	602,623	427,725	934,260	268,962	1,687,412	85,201	718,511
\$10,000 under \$15,000	101,313	134,732	156,401	642,567	26,827	234,438	550,494	1,776,641	386,448	4,666,392	114,062	1,901,785
\$15,000 under \$20,000	113,044	277,621	123,424	699,148	24,684	277,686	504,938	1,629,820	253,457	2,150,784	78,915	1,046,767
\$20,000 under \$25,000	93,035	305,476	136,162	1,021,309	21,466	399,112	470,564	1,776,270	321,261	1,609,933	82,990	550,864
\$25,000 under \$30,000	110,823	216,716	143,502	1,162,059	23,533	776,628	479,262	2,226,196	277,886	1,746,341	66,566	618,824
\$30,000 under \$40,000	240,418	482,655	325,886	2,342,920	**123,204	**2,447,961	913,570	3,921,648	539,302	3,670,320	143,625	1,896,389
\$40,000 under \$50,000	260,545	659,400	319,812	2,223,843	**	**	837,641	5,266,743	543,926	4,239,214	178,130	2,593,495
\$50,000 under \$75,000	442,745	1,381,699	556,574	4,934,351	78,728	2,085,128	1,601,969	10,779,844	926,208	6,903,036	236,805	3,152,181
\$75,000 under \$100,000	264,551	1,018,475	287,617	2,960,011	53,139	1,265,597	751,748	8,492,925	451,133	4,438,546	117,397	2,031,669
\$100,000 under \$200,000	318,571	2,159,152	377,713	5,248,787	67,948	2,614,115	872,771	18,903,497	632,081	6,787,106	138,734	3,205,276
\$200,000 under \$500,000	150,616	2,217,771	177,832	4,009,548	31,877	1,209,192	363,277	19,655,118	236,699	5,318,216	59,771	1,887,382
\$500,000 under \$1,000,000	44,117	1,409,109	51,306	1,850,414	8,569	495,413	92,196	12,399,798	62,909	2,425,823	16,234	678,145
\$1,000,000 or more	28,268	3,936,275	30,854	3,471,049	4,984	614,787	48,744	41,095,693	34,546	4,507,051	8,028	1,040,419
Taxable returns, total	2,209,041	14,068,963	2,699,963	29,004,516	454,812	11,675,070	7,658,907	127,212,759	4,652,867	46,582,982	1,267,355	19,606,261
No adjusted gross income	1,279	122,057	1,221	206,840	627	130,821	6,292	1,599,659	1,080	375,384	517	133,930
\$1 under \$5,000	46,672	29,990	34,365	27,822	*75	*2	139,483	92,536	86,074	79,910	9,763	10,248
\$5,000 under \$10,000	55,987	131,825	70,441	178,097	*5,050	*4,892	238,502	489,754	162,257	522,394	53,318	197,424
\$10,000 under \$15,000	68,866	99,542	116,514	292,000	*20,419	*63,152	438,576	1,290,562	300,434	3,404,551	93,218	1,098,395
\$15,000 under \$20,000	95,468	223,445	98,497	492,920	23,291	277,065	475,076	1,370,474	243,172	1,761,246	73,921	978,328
\$20,000 under \$25,000	92,173	281,565	132,426	799,000	20,704	194,806	454,411	1,650,236	303,644	1,510,201	79,781	537,410
\$25,000 under \$30,000	108,015	214,684	139,779	1,002,763	22,140	775,968	454,780	1,990,731	274,136	1,715,649	66,173	617,688
\$30,000 under \$40,000	236,602	449,503	315,405	2,081,615	**119,024	**2,273,922	897,092	3,633,518	529,949	3,426,401	142,670	1,836,954
\$40,000 under \$50,000	259,944	655,183	319,213	2,213,775	**	**	830,976	6,129,393	538,618	4,050,143	176,062	2,470,307
\$50,000 under \$75,000	440,837	1,340,289	549,866	4,828,695	78,137	2,082,666	1,590,979	10,572,901	920,284	6,791,562	234,620	3,101,006
\$75,000 under \$100,000	264,364	999,287	287,096	2,952,128	53,115	1,262,362	750,069	8,323,011	459,935	4,403,902	117,373	2,026,663
\$100,000 under \$200,000	315,343	2,110,709	375,742	4,837,608	66,955	2,260,015	870,437	18,474,136	530,947	6,640,632	138,111	3,113,629
\$200,000 under \$500,000	150,246	2,173,092	177,421	3,900,730	31,766	1,182,672	352,571	19,428,939	236,190	5,167,813	59,631	1,816,985
\$500,000 under \$1,000,000	44,033	1,328,428	51,199	1,802,908	8,545	485,362	92,032	12,274,958	62,784	2,334,329	15,201	667,144
\$1,000,000 or more	28,212	3,909,355	30,777	3,387,616	4,964	581,376	48,643	40,891,952	34,462	4,398,864	8,005	1,000,249
Non taxable returns, total	163,497	982,255	281,630	5,772,012	68,884	2,648,918	744,245	10,556,638	678,163	11,146,959	169,664	6,677,126

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Sales of property other than capital assets			IRA distributions			Pensions and annuities					
	Net gain		Net loss	Total		In adjusted gross income		Total	In adjusted gross income			
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount		Number of returns	Amount		
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	866,359	6,299,921	825,018	4,828,713	4,399,748	36,402,867	3,545,474	17,584,377	17,967,834	214,431,668	17,014,091	159,294,448
No adjusted gross income	39,187	546,968	58,159	2,062,901	24,073	526,080	18,685	168,669	68,591	2,160,759	62,968	569,601
\$1 under \$5,000	23,346	107,790	27,814	130,959	81,828	550,552	67,357	128,069	589,261	1,632,958	564,336	1,293,487
\$5,000 under \$10,000	54,001	156,765	31,638	111,461	322,066	1,026,099	288,477	692,182	1,966,441	9,489,053	1,927,145	8,507,923
\$10,000 under \$15,000	65,011	108,062	42,013	247,394	473,960	1,600,264	434,534	1,184,986	2,500,066	16,834,149	2,481,281	15,479,993
\$15,000 under \$20,000	63,367	208,468	49,298	122,130	432,523	2,670,460	368,847	1,137,993	2,116,724	19,030,769	2,082,937	16,939,970
\$20,000 under \$25,000	64,721	196,667	43,786	120,348	396,976	2,329,606	341,888	1,277,371	1,662,568	17,631,390	1,594,678	15,077,192
\$25,000 under \$30,000	65,668	143,678	48,879	152,230	361,683	2,350,223	291,912	1,029,521	1,329,054	14,337,897	1,278,813	11,836,236
\$30,000 under \$40,000	89,996	431,086	87,952	119,719	586,460	4,136,435	472,467	2,225,028	2,097,699	23,733,133	1,982,449	20,268,714
\$40,000 under \$50,000	88,416	416,443	79,165	138,911	504,127	3,485,739	396,863	1,880,726	1,813,596	26,690,081	1,679,261	19,466,944
\$50,000 under \$75,000	114,621	806,578	130,210	329,144	700,384	6,856,977	626,735	3,406,926	2,365,282	36,174,616	2,168,712	26,077,063
\$75,000 under \$100,000	62,400	536,787	54,542	161,204	265,837	3,614,086	178,106	1,580,095	731,869	14,300,855	648,768	9,611,768
\$100,000 under \$200,000	77,267	950,220	92,964	373,706	188,199	3,838,858	123,628	1,354,066	545,952	18,123,440	460,304	8,871,166
\$200,000 under \$500,000	41,379	822,241	52,120	368,261	48,202	2,122,437	29,282	959,860	137,560	8,044,976	108,786	3,012,169
\$500,000 under \$1,000,000	10,619	361,886	16,368	168,617	9,056	717,875	**7,796	**649,937	30,042	3,610,965	23,007	1,038,329
\$1,000,000 or more	6,460	609,412	10,120	231,728	4,376	678,176	**	**	14,139	2,936,639	10,647	1,255,916
Taxable returns, total	718,577	6,459,607	687,732	2,247,838	3,978,081	33,064,059	3,184,251	16,402,366	16,760,378	201,509,190	14,900,947	149,636,473
No adjusted gross income	529	84,762	630	41,388	155	17,036	133	10,272	407	36,690	382	27,678
\$1 under \$5,000	*4,501	*60,911	75	123	2,704	517	*2,704	*517	*21,951	*47,616	*21,961	*44,649
\$5,000 under \$10,000	*15,767	*15,027	*8,275	*4,789	131,906	300,677	112,139	183,318	967,987	4,466,167	954,070	4,244,968
\$10,000 under \$15,000	37,304	67,666	28,474	79,968	383,514	1,266,236	364,229	903,263	2,109,069	14,404,838	2,078,561	13,319,506
\$15,000 under \$20,000	51,094	157,734	40,616	87,181	418,245	2,524,100	355,962	1,113,803	2,023,523	18,278,017	1,984,176	16,229,087
\$20,000 under \$25,000	64,391	182,370	43,515	104,619	391,365	2,262,907	339,282	1,267,467	1,632,362	17,259,269	1,567,478	14,836,742
\$25,000 under \$30,000	69,384	131,383	48,379	162,028	348,889	2,336,890	289,117	1,017,218	1,313,922	13,961,077	1,264,182	11,712,049
\$30,000 under \$40,000	85,482	416,179	86,873	96,664	583,176	4,127,020	471,074	2,219,268	2,087,759	23,609,651	1,974,562	20,191,833
\$40,000 under \$50,000	88,391	413,034	76,772	137,367	503,541	3,422,747	396,358	1,874,715	1,804,082	26,473,836	1,669,823	19,263,560
\$50,000 under \$75,000	114,019	782,187	128,611	301,472	699,274	5,843,206	524,826	3,392,164	2,351,976	36,140,061	2,166,430	28,063,207
\$75,000 under \$100,000	62,206	534,470	54,538	150,865	265,567	3,612,778	178,096	1,560,070	731,192	14,281,970	648,099	9,593,730
\$100,000 under \$200,000	77,162	945,678	92,591	344,620	188,174	3,838,784	123,602	1,353,992	545,617	18,084,596	459,969	8,832,322
\$200,000 under \$500,000	41,298	810,519	51,975	360,672	48,165	2,119,016	29,245	958,207	137,400	8,030,343	108,646	3,006,366
\$500,000 under \$1,000,000	10,600	359,294	16,318	160,680	9,047	716,084	**7,787	**648,093	30,012	3,509,228	22,882	1,037,248
\$1,000,000 or more	6,449	508,515	10,090	226,613	4,371	877,870	**	**	14,130	2,936,839	10,640	1,256,530
Nontaxable returns, total	147,782	840,313	137,285	2,680,875	411,667	1,978,808	361,223	1,152,020	2,197,467	12,922,478	2,113,144	9,667,976

Footnotes at end of table.

Table 1.4.—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	3,933,823	26,886,388	5,163,186	33,450,215	1,170,627	4,534,436	125,855	488,444	2,641,490	132,247	366,133	
No adjusted gross income	57,428	795,753	171,784	3,552,532	17,172	95,689	4,732	2,921	26,759	6,116	66,484	
\$1 under \$5,000	140,180	291,955	139,905	709,610	35,113	21,296	*1,136	23,353	37,724	*16,113	*22,563	
\$5,000 under \$10,000	397,309	1,070,057	209,898	855,943	87,041	88,950	—	51,036	142,825	*71,380	*152,666	
\$10,000 under \$15,000	355,018	950,897	308,124	1,342,916	77,969	51,250	—	54,416	199,004	—	—	
\$15,000 under \$20,000	323,666	1,079,433	299,853	1,385,122	89,898	146,606	*2,706	48,883	202,428	—	—	
\$20,000 under \$25,000	294,214	1,060,689	374,016	1,503,649	79,480	99,174	*6,131	50,184	278,988	—	—	
\$25,000 under \$30,000	234,525	1,020,593	355,702	1,650,866	73,755	83,177	—	40,447	200,525	—	—	
\$30,000 under \$40,000	468,405	1,370,625	667,784	3,144,841	145,293	204,849	*7,728	56,532	253,705	—	—	
\$40,000 under \$50,000	368,750	1,626,623	585,625	3,048,882	115,441	172,578	*4,273	61,957	241,322	*9,230	*25,381	
\$50,000 under \$75,000	608,421	3,894,860	1,020,099	8,019,710	184,103	496,663	8,977	52,789	369,495	14,706	34,988	
\$75,000 under \$100,000	245,364	2,067,479	437,696	3,105,453	90,301	422,465	*4,847	26,339	218,660	7,605	26,473	
\$100,000 under \$200,000	272,949	4,051,617	408,642	3,767,356	102,713	753,324	7,668	20,567	275,249	3,870	17,694	
\$200,000 under \$500,000	121,649	3,417,309	142,074	2,278,958	48,476	734,384	*3,743	*8,318	*174,568	*3,227	*19,885	
\$500,000 under \$1,000,000	29,571	1,545,798	29,032	604,765	13,979	377,811	—	—	—	—	—	
\$1,000,000 or more	16,374	1,642,701	12,952	469,614	9,894	776,218	392	599	21,238	—	—	
Taxable returns, total	3,362,603	23,731,694	4,494,508	26,822,139	1,047,091	4,326,057	118,952	417,891	2,461,300	97,988	241,755	
No adjusted gross income	1,787	68,452	748	136,038	1,012	12,557	*26	*32	*2,122	—	—	
\$1 under \$5,000	*5,737	*10,472	*75	*735	*4,194	*2,538	—	*4,588	*7,803	—	—	
\$5,000 under \$10,000	151,409	481,199	64,351	234,402	44,303	49,747	—	*16,059	*56,761	*59,353	*142,782	
\$10,000 under \$15,000	267,441	748,193	210,056	823,174	57,167	49,045	—	41,500	161,304	—	—	
\$15,000 under \$20,000	293,014	982,520	250,928	1,008,453	81,560	136,824	*2,706	48,383	200,854	—	—	
\$20,000 under \$25,000	293,444	1,041,816	355,679	1,312,555	79,472	99,028	*5,131	50,184	278,988	—	—	
\$25,000 under \$30,000	230,403	1,006,785	341,837	1,530,560	71,441	66,938	—	40,447	200,525	—	—	
\$30,000 under \$40,000	460,666	1,326,758	654,816	2,977,314	145,286	204,849	*5,393	56,532	253,705	—	—	
\$40,000 under \$50,000	367,990	1,599,448	573,961	2,839,883	114,436	162,725	*4,273	51,456	240,191	*9,230	*25,381	
\$50,000 under \$75,000	605,592	3,810,437	1,015,171	6,895,702	183,256	491,211	8,901	20,398	369,495	14,706	34,988	
\$75,000 under \$100,000	245,333	2,065,332	435,812	3,036,336	90,101	422,419	*4,647	26,339	218,660	7,605	26,473	
\$100,000 under \$200,000	272,448	4,014,133	407,420	3,715,647	102,681	745,693	7,668	20,567	275,249	3,870	17,694	
\$200,000 under \$500,000	121,465	3,400,049	141,774	2,255,243	48,360	731,345	*3,733	*8,313	*174,407	*3,224	*19,818	
\$500,000 under \$1,000,000	29,528	1,543,491	28,963	598,587	13,944	375,929	—	—	—	—	—	
\$1,000,000 or more	16,345	1,632,610	12,919	457,411	9,878	775,209	389	599	21,238	—	—	
Nontaxable returns, total	571,221	2,154,694	688,678	6,628,076	123,536	208,379	6,902	70,553	180,190	34,258	124,378	

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total rent and royalty			Partnership and S Corporation			Estate and trust		
	Net income		Number of returns	Net loss		Number of returns	Net loss		Number of returns
	Amount	(62)		Amount	(64)		Amount	(68)	
	(61)		(63)	(65)	(66)	(67)	(69)	(70)	(71)
									(72)
All returns, total	5,068,864	32,601,881	6,191,160	3,210,384	112,029,507	2,767,074	444,953	4,633,163	74,127
No adjusted gross income	70,505	880,138	174,804	51,702	844,303	178,465	3,672	64,581	998
\$1 under \$5,000	188,462	350,958	158,603	78,111	152,975	62,210	26,078	61,005	*5,662
\$5,000 under \$10,000	495,832	1,276,704	222,923	174,692	841,249	70,033	40,108	112,134	*4,097
\$10,000 under \$15,000	440,809	1,171,143	318,292	195,556	982,164	116,281	26,493	81,843	*25,384
\$15,000 under \$20,000	438,980	1,420,733	297,225	148,367	988,392	113,487	21,541	163,818	*11,478
\$20,000 under \$25,000	394,042	1,418,491	376,144	198,735	1,476,323	138,943	22,708	58,693	*8,849
\$25,000 under \$30,000	310,211	1,290,095	361,601	140,034	1,398,830	148,832	23,170	64,569	**
\$30,000 under \$40,000	618,972	1,793,625	659,177	317,352	2,393,082	278,006	49,058	150,145	*2,707
\$40,000 under \$50,000	479,802	2,016,595	692,521	320,177	2,703,870	266,742	**144,102	*10,532	*69,525
\$50,000 under \$75,000	765,014	4,703,327	1,020,900	529,109	7,305,761	616,912	**	**815,232	*9,936
\$75,000 under \$100,000	320,538	2,681,715	442,584	286,208	5,288,313	296,274	**	**	10,817
\$100,000 under \$200,000	343,157	4,975,353	390,752	445,050	17,254,633	369,856	49,517	522,718	6,759
\$200,000 under \$500,000	151,397	4,222,445	127,379	235,962	23,148,742	172,614	26,640	743,045	8,982
\$500,000 under \$1,000,000	38,551	1,806,703	25,240	59,756	13,814,528	42,184	7,730	477,068	4,612
\$1,000,000 or more	21,593	2,393,855	12,005	33,632	33,446,373	18,245	5,038	1,317,314	1,661
Taxable returns, total	4,362,039	30,010,008	4,495,296	2,928,519	109,971,362	2,398,099	401,768	4,405,269	1,268
No adjusted gross income	2,516	83,159	765	2,906	264,805	2,840	141	12,283	68,610
\$1 under \$5,000	*14,519	*20,813	*76	31,236	49,234	*12,785	*13,796	6,904	27
\$5,000 under \$10,000	192,626	568,307	71,284	92,617	405,454	23,010	24,005	83,312	*4,269
\$10,000 under \$15,000	339,737	924,569	220,724	138,260	539,491	67,087	*17,715	*37,886	*2,704
\$15,000 under \$20,000	400,074	1,312,483	248,174	130,223	796,505	105,087	*21,525	*152,455	*6,060
\$20,000 under \$25,000	393,272	1,399,472	357,808	189,331	1,447,569	124,164	*22,047	*41,292	*8,772
\$25,000 under \$30,000	304,282	1,260,754	347,735	134,974	1,342,884	142,150	22,082	44,863	—
\$30,000 under \$40,000	511,228	1,750,166	656,208	308,202	2,290,347	271,832	47,556	145,533	*2,707
\$40,000 under \$50,000	478,540	1,978,248	680,855	315,055	2,695,111	254,255	*144,075	*816,037	*10,032
\$50,000 under \$75,000	752,922	4,615,478	1,016,157	527,381	7,254,178	510,828	**	**	*9,936
\$75,000 under \$100,000	320,505	2,679,631	440,700	285,589	5,277,533	283,901	**	**	10,478
\$100,000 under \$200,000	342,625	4,930,154	389,553	444,619	17,238,973	367,861	49,491	522,831	5,759
\$200,000 under \$500,000	161,150	4,201,843	127,101	972,775	23,134,820	172,089	26,570	739,275	8,300
\$500,000 under \$1,000,000	36,485	1,901,926	26,192	59,723	13,808,488	42,052	7,721	476,984	4,581
\$1,000,000 or more	21,558	2,383,016	11,972	33,818	33,435,961	18,159	5,033	1,315,814	1,644
Nontaxable returns, total	704,825	2,491,874	695,854	281,864	2,058,144	368,975	43,186	227,894	1,259
									5,517

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Farm				Unemployment compensation				Social Security benefits				Foreign earned income exclusion	
	Net income		Net loss						Total		In adjusted gross income			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)		
All returns, total	996,360	11,395,305	1,324,793	11,829,067	8,014,136	15,453,147	10,812,582	100,038,603	5,082,575	19,686,539	204,053	7,788,924		
No adjusted gross income	25,734	402,199	101,451	2,376,588	13,788	21,448	86,686	741,767	2,639	7,835	50,222	1,385,902		
\$1 under \$5,000	88,277	120,839	76,731	498,637	368,622	442,899	700,365	6,302,981	*8,113	*13,699	33,189	1,113,683		
\$5,000 under \$10,000	111,327	539,694	126,246	725,891	1,129,688	1,788,583	1,640,351	13,786,910	*15,937	*40,406	19,378	661,673		
\$10,000 under \$15,000	81,488	508,951	90,950	485,644	1,280,879	2,424,826	1,537,808	14,133,208	25,468	121,487	15,559	472,974		
\$15,000 under \$20,000	115,032	603,169	105,639	604,810	845,039	1,713,884	1,057,306	9,681,716	43,122	82,107	12,318	427,167		
\$20,000 under \$25,000	81,864	767,978	123,387	857,448	867,970	1,839,011	878,998	8,462,428	304,406	342,536	12,060	370,706		
\$25,000 under \$30,000	94,363	967,351	113,480	744,944	584,419	1,374,362	823,135	7,185,428	605,800	1,011,804	7,199	332,048		
\$30,000 under \$40,000	**219,666	**2,814,211	174,993	1,088,621	1,140,179	2,359,095	1,330,791	12,297,669	1,319,950	4,052,627	7,257	355,986		
\$40,000 under \$50,000	**	**	147,028	967,424	769,837	1,518,538	967,359	8,781,540	965,358	4,191,472	8,237	305,988		
\$50,000 under \$75,000	106,923	1,989,288	144,755	995,219	731,814	1,550,213	1,041,110	10,833,202	1,041,110	5,406,715	12,873	735,976		
\$75,000 under \$100,000	32,695	805,746	48,318	435,599	129,585	276,080	337,191	3,538,174	337,191	1,769,104	7,342	415,205		
\$100,000 under \$200,000	25,430	956,150	46,776	821,216	47,143	127,767	295,275	3,642,534	295,275	1,821,289	11,953	773,088		
\$200,000 under \$500,000	9,992	555,129	19,378	537,406	4,178	13,566	90,157	1,243,911	90,157	621,953	5,023	345,525		
\$500,000 under \$1,000,000	2,470	189,684	4,745	245,377	830	2,273	18,144	269,208	18,144	134,604	1,049	65,877		
\$1,000,000 or more	1,100	184,995	2,916	462,344	166	500	8,907	138,029	8,906	69,002	404	27,039		
Taxable returns, total	745,945	9,858,789	995,824	7,747,786	6,395,080	12,829,856	8,604,110	82,123,781	5,004,012	19,435,335	98,629	4,230,042		
No adjusted gross income	581	28,672	680	30,312	*350	*1,640	114	633	—	—	—	—		
\$1 under \$5,000	*15,059	**15,059	*2,294	2,496	*25,431	*15,082	30,584	169,667	—	—	—	—		
\$5,000 under \$10,000	29,824	121,469	23,666	98,008	476,778	791,327	727,303	6,226,496	*5,523	*18,749	*9,040	*241,473		
\$10,000 under \$15,000	41,596	308,696	54,123	212,253	784,980	1,476,530	1,293,998	11,613,097	*20,060	*92,460	11,183	262,113		
\$15,000 under \$20,000	99,657	510,800	98,779	500,708	752,137	1,533,018	1,024,854	9,355,404	40,418	71,404	8,757	258,840		
\$20,000 under \$25,000	81,362	711,258	121,940	840,071	856,771	1,814,873	864,394	8,189,721	293,328	334,505	10,876	302,986		
\$25,000 under \$30,000	83,537	793,789	112,033	744,743	679,011	1,368,586	811,769	7,113,023	694,434	986,075	*6,024	*241,050		
\$30,000 under \$40,000	**215,325	**2,700,208	170,629	1,012,070	1,138,083	2,341,207	1,318,709	12,204,247	1,307,868	4,012,783	6,518	307,046		
\$40,000 under \$50,000	**	**	146,268	928,028	769,336	1,518,243	959,615	8,677,574	958,614	4,142,271	8,084	291,487		
\$50,000 under \$75,000	106,923	1,989,288	144,498	935,714	731,313	1,650,118	1,034,641	10,760,236	1,034,641	5,371,223	12,721	723,866		
\$75,000 under \$100,000	32,177	804,752	48,314	435,635	129,585	276,080	337,182	3,537,951	337,182	1,768,993	7,190	403,120		
\$100,000 under \$200,000	25,355	956,072	47,135	777,669	47,135	127,729	293,948	3,627,319	293,948	1,813,681	11,801	762,520		
\$200,000 under \$500,000	9,976	554,371	19,331	532,735	4,173	13,549	89,989	1,241,726	89,989	620,861	4,992	343,443		
\$500,000 under \$1,000,000	2,457	189,407	4,734	237,819	830	2,273	18,116	268,843	18,116	134,421	1,042	65,268		
\$1,000,000 or more	1,096	184,951	2,913	459,625	166	600	8,893	137,843	8,891	68,909	401	25,530		
Nontaxable returns, total	250,415	1,526,516	328,970	4,081,280	1,618,056	2,623,291	2,008,473	17,914,822	78,563	250,205	105,424	3,558,883		

Footnotes at end of table.

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued
 (All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Other income				Net operating loss			Total			Statutory adjustments		
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount									
	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)		
All returns, total	6,341,303	173,117	3,984,634	322,604	36,673,263	16,648,032	33,974,231	4,761,622	7,128,241	2,108,862	2,729,979		
No adjusted gross income	47,901	26,809	2,009,906	201,870	33,217,294	176,397	372,376	12,082	20,649	6,045	9,869		
\$1 under \$5,000	351,132	*1,882	*10,188	26,249	210,811	999,688	391,993	83,631	110,607	*2,706	*5,412		
\$5,000 under \$10,000	350,518	16,471	167,089	22,934	225,672	1,509,843	1,071,226	201,544	308,931	26,231	36,239		
\$10,000 under \$15,000	379,436	6,434	68,367	16,731	115,195	1,504,773	1,662,352	344,961	563,216	87,063	108,691		
\$15,000 under \$20,000	364,777	*5,425	*118,141	7,229	86,774	1,382,424	1,788,246	426,309	656,161	87,138	110,328		
\$20,000 under \$25,000	382,037	*9,033	*127,834	14,142	163,224	1,618,705	2,157,707	556,243	862,667	160,890	193,644		
\$25,000 under \$30,000	358,657	*10,121	*112,523	4,929	88,742	1,454,208	2,208,216	610,877	848,278	218,201	270,889		
\$30,000 under \$40,000	681,660	18,644	135,430	6,236	95,475	2,341,100	3,994,607	909,330	1,291,169	462,062	597,888		
\$40,000 under \$50,000	605,296	14,474	119,688	4,077	62,938	1,866,438	3,041,474	690,464	836,402	384,472	377,476		
\$50,000 under \$75,000	916,828	25,691	249,751	7,936	123,247	2,054,728	6,012,164	474,493	781,636	333,319	469,726		
\$75,000 under \$100,000	371,581	10,076	140,125	2,405	64,992	746,641	3,027,153	182,958	342,179	162,531	232,274		
\$100,000 under \$200,000	348,610	17,644	340,313	5,737	324,714	752,025	5,169,590	187,335	369,352	143,767	222,216		
\$200,000 under \$500,000	138,471	7,568	205,934	2,166	224,193	269,164	2,983,726	66,601	129,474	**82,446	**95,528		
\$500,000 under \$1,000,000	34,482	1,736	76,050	485	154,145	64,928	734,374	10,206	19,727	**	**		
\$1,000,000 or more	19,919	1,207	103,426	477	418,847	27,970	399,027	4,587	8,793	**	**		
Taxable returns, total	4,741,416	124,630	1,813,338	75,090	5,932,613	13,871,821	31,668,417	4,536,239	6,779,981	2,037,184	2,632,264		
No adjusted gross income	1,582	251	119,281	6,269	4,305,937	4,136	12,385	664	1,322	*29	*34		
\$1 under \$5,000	146,484	—	—	*1,543	*71,947	111,008	36,733	*19,768	*26,443	—	—		
\$5,000 under \$10,000	176,702	*4,739	*56,181	*6,864	*25,751	661,740	485,740	162,225	227,274	*3,205	*1,677		
\$10,000 under \$15,000	279,932	*1,327	*22,978	*12,100	*59,028	944,231	1,163,341	274,198	454,676	58,627	76,967		
\$15,000 under \$20,000	310,686	*5,360	*117,375	*6,324	*29,217	1,212,582	1,560,305	412,390	633,355	81,573	99,198		
\$20,000 under \$25,000	373,556	*9,033	*127,834	12,720	129,659	1,473,698	2,076,557	563,277	847,110	160,628	193,120		
\$25,000 under \$30,000	352,480	*7,814	*61,445	*2,403	*26,206	1,408,966	2,139,489	604,569	836,842	218,201	270,889		
\$30,000 under \$40,000	872,302	18,522	134,282	*4,616	*68,225	2,314,586	3,932,609	904,493	1,282,662	449,997	596,333		
\$40,000 under \$50,000	602,080	14,321	109,337	*3,548	*48,631	1,847,203	3,029,350	689,805	834,082	383,812	376,166		
\$50,000 under \$75,000	914,460	25,507	235,959	7,855	115,076	2,047,331	4,985,341	473,657	779,962	332,811	469,599		
\$75,000 under \$100,000	371,030	10,000	139,093	2,321	61,578	744,261	3,003,389	182,523	341,311	152,119	231,584		
\$100,000 under \$200,000	347,668	17,312	315,037	5,570	291,148	750,477	5,143,053	187,335	369,352	143,767	222,216		
\$200,000 under \$500,000	138,197	7,527	199,442	2,068	199,683	268,819	2,980,376	66,568	129,405	**62,414	**95,482		
\$500,000 under \$1,000,000	34,406	1,725	74,708	447	136,092	54,855	733,266	10,198	19,714	**	**		
\$1,000,000 or more	19,891	1,200	100,386	449	376,555	27,928	396,484	4,582	8,783	**	**		
Non-taxable returns, total	599,887	48,487	2,171,297	247,514	29,640,650	2,776,211	2,305,815	225,383	348,259	69,668	97,726		

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Statutory adjustments—continued											
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(106)	(106)	(107)	(108)
All returns, total	11,006,093	9,921,387	824,327	6,777,645	906,266	194,925	650,896	4,932,087	2,754,040	1,627,356	136,447	616,124
No adjusted gross income	123,294	89,213	2,716	8,943	11,366	6,083	10,683	170,018	44,020	29,388	4,812	15,584
\$1 under \$5,000	894,317	186,276	660	1,097	44,126	11,917	5,666	27,661	67,943	31,088	3,792	19,066
\$5,000 under \$10,000	1,234,769	496,643	4,246	4,298	88,707	17,268	20,916	97,172	226,402	90,460	10,468	21,202
\$10,000 under \$15,000	1,117,664	599,693	22,229	20,619	89,389	16,268	37,316	127,643	287,821	138,146	13,621	78,096
\$15,000 under \$20,000	923,086	630,431	16,616	31,953	77,333	18,968	47,314	160,681	230,693	104,266	6,866	66,660
\$20,000 under \$25,000	912,544	666,122	34,764	77,679	66,529	8,908	89,342	410,126	233,802	131,377	16,966	22,879
\$25,000 under \$30,000	813,372	664,374	34,639	102,218	77,668	11,922	89,342	410,126	233,802	131,377	16,966	22,879
\$30,000 under \$40,000	1,364,831	1,210,383	112,356	427,696	227,107	39,206	276,917	1,584,496	361,903	199,423	23,321	68,963
\$40,000 under \$50,000	1,066,730	999,936	112,356	427,696	227,107	39,206	276,917	1,584,496	361,903	199,423	23,321	68,963
\$50,000 under \$75,000	1,396,222	1,824,635	168,931	803,666	136,067	26,663	366,9	193,018	12,731	13,697	11,044	18,606
\$75,000 under \$100,000	486,846	876,618	119,633	792,886	46,542	16,023	69,409	622,630	164,413	114,231	6,120	118,761
\$100,000 under \$200,000	479,413	1,172,797	192,062	2,336,142	31,629	8,613	66,164	836,631	221,790	191,368	6,966	24,701
\$200,000 under \$500,000	164,978	424,072	82,961	1,666,991	9,070	9,242	26,060	668,014	96,640	86,977	2,131	23,610
\$500,000 under \$1,000,000	27,781	74,061	14,702	364,080	2,733	3,962	7,460	236,297	21,599	22,728	188	7,926
\$1,000,000 or more	12,266	29,333	5,961	139,388	2,733	3,962	7,460	236,297	21,599	22,728	188	7,926
Taxable returns, total	8,585,547	8,797,366	800,931	6,737,936	771,381	163,931	612,781	4,680,882	2,321,017	1,383,401	119,444	568,830
No adjusted gross income	3,324	6,708	13	667	53	52	58	2,381	2,047	1,230	—	—
\$1 under \$5,000	80,065	8,462	—	—	13,821	1,828	—	—	—	—	—	—
\$5,000 under \$10,000	497,137	187,463	—	—	39,846	8,322	6,408	24,338	98,529	27,243	5,408	9,424
\$10,000 under \$15,000	628,363	337,663	14,333	16,731	67,439	14,181	34,079	107,206	176,623	78,728	13,821	78,096
\$15,000 under \$20,000	767,647	492,422	14,514	23,621	66,794	17,024	47,197	164,179	190,206	76,033	4,611	66,473
\$20,000 under \$25,000	882,107	614,813	29,715	74,619	61,107	7,429	87,947	214,333	219,140	117,911	16,966	22,879
\$25,000 under \$30,000	777,770	606,607	34,639	102,218	74,889	11,646	89,342	410,126	214,660	116,774	4,697	2,066
\$30,000 under \$40,000	1,334,369	1,176,546	123,857	424,374	224,320	39,166	276,416	1,678,976	339,968	192,103	23,321	68,963
\$40,000 under \$50,000	1,069,169	990,962	112,356	427,696	227,107	39,206	276,416	1,678,976	339,968	192,103	23,321	68,963
\$50,000 under \$75,000	1,388,411	1,806,930	168,956	801,482	134,566	26,647	89,342	410,126	341,477	220,019	24,684	139,328
\$75,000 under \$100,000	484,277	873,967	119,661	790,256	46,466	16,991	69,409	606,660	164,406	114,220	6,120	118,761
\$100,000 under \$200,000	478,230	1,170,169	192,036	2,336,170	31,622	8,607	66,824	823,126	221,168	190,942	6,966	24,701
\$200,000 under \$500,000	164,743	423,631	82,931	1,666,464	9,033	9,190	26,014	666,660	96,676	86,916	2,127	23,610
\$500,000 under \$1,000,000	27,733	73,954	14,695	363,966	2,726	3,957	7,446	234,469	21,582	22,698	188	7,926
\$1,000,000 or more	12,232	29,280	5,961	139,388	2,726	3,957	7,446	234,469	21,582	22,698	188	7,926
Non-taxable returns, total	2,420,546	1,124,020	23,496	39,709	134,884	30,994	38,116	361,206	433,023	243,966	16,003	47,294

Footnotes at end of table.

Table 1.4—All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (116)	Amount (116)	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)
All returns, total	80,620,774	320,840,806	10,954,167	10,616,716	32,174,938	458,485,065	227,649,246	466,985,366	93,148,332	2,263,661,230	93,089,368	453,127,579
No adjusted gross income	—	—	—	—	—	—	1,761,586	3,560,150	—	—	1,142	997
\$1 under \$5,000	16,300,828	45,296,232	901,667	817,906	177,444	1,635,349	12,945,801	26,459,938	4,932,856	3,386,871	4,932,529	644,997
\$5,000 under \$10,000	14,371,792	55,067,711	2,378,733	2,155,333	574,364	5,015,926	22,198,425	45,420,611	9,341,790	22,335,219	9,351,838	3,401,867
\$10,000 under \$15,000	12,882,581	52,733,483	2,425,948	2,388,645	1,040,169	9,228,493	24,961,292	51,121,366	12,001,587	63,264,744	11,987,483	9,568,204
\$15,000 under \$20,000	10,088,674	41,957,146	1,660,958	1,629,609	1,449,549	13,523,611	21,711,381	44,470,118	11,182,298	102,570,455	11,182,298	15,430,849
\$20,000 under \$25,000	7,767,764	33,742,871	**3,586,860	**3,624,221	1,804,553	15,554,168	19,918,854	40,778,659	9,454,698	123,842,029	9,457,897	18,702,267
\$25,000 under \$30,000	6,628,414	26,433,646	**	**	2,204,807	19,730,036	17,740,367	36,326,863	7,765,369	133,528,020	7,765,369	20,866,472
\$30,000 under \$40,000	7,188,849	34,070,443	**	**	5,092,131	48,433,037	30,775,747	63,047,744	12,235,177	280,504,593	12,235,837	45,803,755
\$40,000 under \$50,000	3,618,130	18,133,616	**	**	6,218,937	65,927,763	24,312,602	49,810,440	8,817,258	270,449,636	8,817,271	45,301,747
\$50,000 under \$75,000	2,332,301	12,146,679	**	**	8,611,801	112,517,691	32,175,647	65,920,864	10,926,351	466,517,729	10,926,426	87,928,639
\$75,000 under \$100,000	303,970	1,583,221	**	**	2,972,172	52,943,352	9,660,193	19,794,784	3,272,134	206,237,566	3,272,134	44,649,860
\$100,000 under \$200,000	116,637	593,252	**	**	2,212,925	60,484,449	6,913,050	14,163,324	2,325,498	230,497,142	2,325,827	58,261,764
\$200,000 under \$500,000	15,947	78,792	**	**	628,080	31,452,953	1,944,102	3,982,793	642,853	162,657,211	642,867	43,762,236
\$500,000 under \$1,000,000	2,234	10,873	**	**	128,019	12,122,292	380,676	779,927	129,973	74,316,528	129,977	21,090,624
\$1,000,000 or more	654	2,942	**	**	59,999	19,938,065	169,732	347,807	60,479	134,563,588	60,484	37,923,312
Taxable returns, total	59,309,295	236,656,380	8,568,929	8,278,378	30,533,208	430,953,642	180,982,454	370,720,167	89,831,443	2,255,609,852	89,849,463	451,905,042
No adjusted gross income	—	—	—	—	—	—	18,413	37,575	—	—	715	986
\$1 under \$5,000	4,879,209	9,674,765	**8,113	**8,248	20,464	34,925	27,492	55,198	4,897,801	3,384,053	4,897,801	644,584
\$5,000 under \$10,000	8,702,217	27,976,655	1,177,823	953,207	174,861	782,502	7,531,752	15,424,415	8,866,334	21,929,635	8,879,445	3,340,285
\$10,000 under \$15,000	9,243,984	34,347,942	2,148,143	2,076,520	578,163	3,525,337	12,310,074	25,207,759	9,821,647	58,155,774	9,821,647	8,803,360
\$15,000 under \$20,000	8,548,278	39,174,547	1,651,280	1,620,138	1,138,520	8,026,451	18,330,665	37,550,448	10,688,531	100,957,532	10,688,531	15,188,842
\$20,000 under \$25,000	7,753,972	33,669,083	**3,583,568	**3,620,264	1,875,933	13,198,297	19,352,633	39,619,882	9,426,698	123,702,620	9,429,898	18,681,349
\$25,000 under \$30,000	5,617,141	25,369,941	**	**	2,128,957	17,782,649	17,467,698	35,749,876	7,750,094	133,318,027	7,750,084	20,824,082
\$30,000 under \$40,000	7,176,900	34,000,917	**	**	6,038,793	46,671,517	30,540,228	62,556,511	12,214,109	280,154,955	12,214,769	46,760,928
\$40,000 under \$50,000	3,618,130	18,133,516	**	**	5,194,296	54,914,235	24,262,084	49,687,486	8,812,298	270,376,907	8,812,298	45,290,863
\$50,000 under \$75,000	2,331,642	12,143,267	**	**	8,593,121	11,157,960	32,124,941	65,817,358	10,924,371	466,475,283	10,924,371	87,920,241
\$75,000 under \$100,000	303,387	1,580,046	**	**	2,968,324	52,527,289	9,643,897	19,751,398	3,271,435	205,187,482	3,271,435	44,641,174
\$100,000 under \$200,000	116,637	593,252	**	**	2,208,861	59,798,560	6,901,410	14,139,461	2,324,986	230,469,868	2,325,314	58,266,133
\$200,000 under \$500,000	15,916	78,652	**	**	637,188	31,093,573	1,941,534	3,977,547	642,730	152,636,560	642,730	43,756,144
\$500,000 under \$1,000,000	2,230	10,857	**	**	127,833	11,944,228	380,171	778,894	129,949	74,303,872	129,952	21,087,047
\$1,000,000 or more	651	2,930	**	**	59,896	19,536,128	169,464	347,259	60,469	134,548,375	60,474	37,819,046
Nontaxable returns, total	21,311,479	84,184,425	2,385,238	2,337,336	1,641,730	27,491,413	46,556,792	95,265,198	3,316,899	8,051,278	3,239,905	1,222,537

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 1.5—Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	18,529,614	190,709,837	18,464,286	190,201,040	6,094,222	608,796	18,529,614	64,826,476	13,062,187	26,763,798
Under \$5,000	6,809,464	16,664,485	6,744,136	16,508,224	2,041,784	166,261	6,809,464	16,762,791	2,316,380	4,738,489
\$5,000 under \$10,000	4,044,260	29,811,642	4,044,260	29,727,930	1,110,176	83,612	4,044,260	13,136,973	3,214,317	6,587,340
\$10,000 under \$15,000	2,871,662	36,600,061	2,871,662	36,622,876	896,027	77,176	2,871,662	9,327,801	2,768,302	6,662,760
\$15,000 under \$20,000	2,074,661	36,067,749	2,074,661	36,997,621	702,363	60,128	2,074,661	6,738,774	2,064,460	4,210,367
\$20,000 under \$25,000	1,315,377	29,169,988	1,315,377	29,112,464	684,846	67,634	1,315,377	4,274,223	1,306,327	2,676,669
\$25,000 under \$30,000	766,348	20,773,473	766,348	20,736,131	401,232	37,342	766,348	2,487,382	766,348	1,668,964
\$30,000 under \$40,000	666,488	18,494,827	666,488	18,467,104	299,087	27,723	666,488	1,804,417	666,488	1,138,383
\$40,000 or more	93,674	4,137,721	93,674	4,128,700	68,710	9,020	93,674	304,116	93,674	191,826
Taxable returns, total	13,682,319	179,694,760	13,682,319	179,224,428	5,653,050	470,333	13,682,319	43,031,164	10,608,826	21,741,696
Under \$5,000	2,106,174	6,386,431	2,106,174	6,268,111	1,616,688	118,320	2,106,174	6,423,238	*5,026	*9,647
\$5,000 under \$10,000	3,901,244	29,074,620	3,901,244	28,991,430	1,095,099	83,090	3,901,244	12,671,203	3,071,311	6,294,178
\$10,000 under \$15,000	2,871,662	36,600,061	2,871,662	36,622,876	896,027	77,176	2,871,662	9,327,801	2,768,302	6,662,760
\$15,000 under \$20,000	2,074,661	36,067,749	2,074,661	36,997,621	702,363	60,128	2,074,661	6,738,774	2,064,460	4,210,367
\$20,000 under \$25,000	1,315,377	29,169,988	1,315,377	29,112,464	684,846	67,634	1,315,377	4,274,223	1,306,327	2,676,669
\$25,000 under \$30,000	766,348	20,773,473	766,348	20,736,131	401,232	37,342	766,348	2,487,382	766,348	1,668,964
\$30,000 under \$40,000	666,488	18,494,827	666,488	18,467,104	299,087	27,723	666,488	1,804,417	666,488	1,138,383
\$40,000 or more	93,674	4,137,721	93,674	4,128,700	68,710	9,020	93,674	304,116	93,674	191,826
Nontaxable returns, total	4,847,295	11,015,076	4,781,967	10,976,613	541,172	38,464	4,847,295	11,794,322	2,453,361	5,022,103

Size of adjusted gross income	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	13,737,597	114,922,067	13,682,319	18,336,983	18,087,392	24,323,703	17,066,269	6,276,787	1,177,866	289,068
Under \$5,000	2,160,462	953,791	2,106,174	144,098	6,412,469	1,346,616	6,322,016	1,209,266	206,036	7,739
\$5,000 under \$10,000	3,901,244	10,109,138	3,901,244	1,617,133	4,019,124	3,061,868	3,787,962	1,664,660	246,237	29,816
\$10,000 under \$15,000	2,871,662	20,619,490	2,871,662	3,093,390	2,861,461	4,168,448	2,667,797	1,116,816	208,739	61,768
\$15,000 under \$20,000	2,074,661	26,108,609	2,074,661	3,766,868	2,074,661	4,551,476	1,873,641	818,770	201,010	34,162
\$20,000 under \$25,000	1,315,377	22,220,096	1,315,377	3,334,068	1,315,377	4,020,583	1,229,948	699,063	85,429	12,528
\$25,000 under \$30,000	766,348	16,717,126	766,348	2,746,111	766,348	3,206,644	669,818	503,766	106,530	43,222
\$30,000 under \$40,000	666,488	16,662,027	666,488	2,961,228	666,488	3,170,269	462,642	312,698	102,846	93,667
\$40,000 or more	93,674	3,641,779	93,674	783,108	93,674	818,811	71,636	61,890	*22,038	*16,187
Taxable returns, total	13,682,319	114,921,911	13,682,319	18,336,983	13,621,611	23,426,074	12,489,378	6,378,169	1,177,866	289,068
Under \$5,000	2,106,174	963,646	2,106,174	144,098	1,984,668	618,056	1,894,114	381,696	206,036	7,739
\$5,000 under \$10,000	3,901,244	10,109,138	3,901,244	1,617,133	3,881,143	2,980,799	3,649,981	1,493,481	246,237	29,816
\$10,000 under \$15,000	2,871,662	20,619,490	2,871,662	3,093,390	2,861,461	4,168,448	2,667,797	1,116,816	208,739	61,768
\$15,000 under \$20,000	2,074,661	26,108,609	2,074,661	3,766,868	2,074,661	4,551,476	1,873,641	818,770	201,010	34,162
\$20,000 under \$25,000	1,315,377	22,220,096	1,315,377	3,334,068	1,315,377	4,020,583	1,229,948	699,063	85,429	12,528
\$25,000 under \$30,000	766,348	16,717,126	766,348	2,746,111	766,348	3,206,644	669,818	503,766	106,530	43,222
\$30,000 under \$40,000	666,488	16,662,027	666,488	2,961,228	666,488	3,170,269	462,642	312,698	102,846	93,667
\$40,000 or more	93,674	3,641,779	93,674	783,108	93,674	818,811	71,636	61,890	*22,038	*16,187
Nontaxable returns, total	66,278	146	—	—	4,666,881	898,629	4,666,881	898,629	—	—

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total	25,917,283	442,092,398	23,729,996	401,463,443	10,607,310	16,202,098	123,761	377,255	1,871,806	1,579,207
Under \$5,000	4,089,396	10,469,218	3,352,440	8,467,251	1,497,562	1,196,106	*8,009	*6,319	343,097	248,013
\$5,000 under \$10,000	4,613,476	34,863,486	4,160,240	29,163,773	1,352,602	2,176,238	*8,009	*3,752	214,949	202,470
\$10,000 under \$15,000	4,812,582	69,900,141	4,373,374	51,671,409	1,606,771	2,651,069	*28,032	*43,342	276,525	419,046
\$15,000 under \$20,000	3,556,863	61,868,057	3,361,618	56,190,108	1,297,333	2,421,994	*20,023	*133,566	176,006	116,093
\$20,000 under \$25,000	2,828,116	63,361,182	2,674,636	67,649,843	1,328,967	2,244,268	*18,723	*78,289	213,649	172,841
\$25,000 under \$30,000	2,019,018	66,397,921	1,938,926	61,222,302	1,025,130	1,666,979	*4,005	*601	167,649	160,841
\$30,000 under \$40,000	2,494,163	86,098,110	2,436,236	81,755,337	1,505,670	1,926,413	*13,440	*21,289	279,642	114,696
\$40,000 or more	1,504,686	70,144,284	1,453,626	66,433,420	1,093,296	2,020,032	*23,520	*90,196	201,388	146,209
Taxable returns, total	17,293,605	377,442,912	15,626,914	341,639,627	9,112,138	14,868,086	107,743	345,626	1,639,434	1,336,661
Under \$5,000	1,106,399	2,500,634	665,788	1,588,263	950,219	758,538	*4,005	2,707	226,963	164,982
\$5,000 under \$10,000	1,707,816	12,961,881	1,424,788	9,631,948	869,413	1,578,876	—	—	140,162	126,698
\$10,000 under \$15,000	2,419,084	30,720,868	2,023,927	23,807,609	1,119,003	2,362,962	*24,028	*19,078	239,080	346,306
\$15,000 under \$20,000	3,221,032	66,422,860	3,016,797	50,795,712	1,230,452	2,410,018	*20,023	*133,566	171,002	116,089
\$20,000 under \$25,000	2,821,406	63,206,374	2,667,827	67,406,036	1,328,967	2,244,268	*18,723	*78,289	213,649	172,841
\$25,000 under \$30,000	2,019,018	66,397,921	1,938,926	61,222,302	1,026,130	1,666,979	*4,005	*601	167,649	160,841
\$30,000 under \$40,000	2,494,163	86,098,110	2,436,236	81,755,337	1,505,670	1,926,413	*13,440	*21,289	279,642	114,696
\$40,000 or more	1,504,686	70,144,284	1,453,626	66,433,420	1,093,296	2,020,032	*23,520	*90,196	201,388	146,209
Nontaxable returns, total	8,623,683	64,649,487	8,103,082	59,813,816	1,495,171	1,334,013	*16,018	*31,628	232,371	242,547

Size of adjusted gross income	Unemployment compensation		Total income		Statutory adjustments					
	Number of returns	Amount	Number of returns	Amount	Total		Primary IRA payments		Secondary IRA payments	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All returns, total	3,199,666	5,211,903	25,917,288	443,267,796	820,301	1,165,398	774,054	989,863	169,892	176,636
Under \$5,000	266,306	283,016	4,089,396	10,503,041	*28,033	*33,823	*28,033	*33,823	—	—
\$5,000 under \$10,000	811,104	1,240,953	4,613,476	34,913,998	50,760	50,512	50,760	50,512	—	—
\$10,000 under \$15,000	740,528	1,200,452	4,812,582	60,059,210	97,515	159,069	93,510	141,049	*16,018	*18,021
\$15,000 under \$20,000	364,646	633,360	3,556,863	62,051,142	137,561	183,086	137,561	183,086	—	—
\$20,000 under \$25,000	379,769	729,887	2,828,116	63,585,500	162,279	234,318	137,561	211,187	*22,727	*23,132
\$25,000 under \$30,000	220,664	374,788	2,019,018	66,673,681	121,806	176,761	114,441	132,187	*33,462	*43,674
\$30,000 under \$40,000	283,077	497,971	2,494,163	86,281,419	126,128	183,309	112,687	129,221	48,847	54,088
\$40,000 or more	164,684	251,486	1,504,686	70,289,804	106,221	145,520	99,501	108,799	48,847	36,722
Taxable returns, total	2,138,622	3,702,046	17,293,605	378,567,044	789,564	1,124,132	743,316	949,698	166,887	174,534
Under \$5,000	*20,023	*11,437	1,106,399	2,618,666	*12,014	*18,021	*12,014	*18,021	—	—
\$5,000 under \$10,000	332,900	641,012	1,707,816	12,996,986	48,065	46,104	48,065	46,104	—	—
\$10,000 under \$15,000	430,518	700,947	2,419,084	30,859,872	85,501	139,014	81,496	121,995	*12,014	*17,020
\$15,000 under \$20,000	317,096	694,618	3,221,032	66,606,934	137,561	183,086	137,561	183,086	—	—
\$20,000 under \$25,000	379,769	729,887	2,821,406	63,440,693	162,279	234,318	137,561	211,187	*22,727	*23,132
\$25,000 under \$30,000	220,664	374,788	2,019,018	66,673,681	121,806	176,761	114,441	132,187	*33,462	*43,674
\$30,000 under \$40,000	283,077	497,971	2,494,163	86,281,419	126,128	183,309	112,687	129,221	48,847	54,088
\$40,000 or more	164,684	251,486	1,504,686	70,289,804	106,221	145,520	99,501	108,799	48,847	36,722
Nontaxable returns, total	1,061,044	1,509,856	8,623,683	64,690,753	*30,738	*41,266	*30,738	*40,265	*4,006	*1,001

Footnotes at end of table.

Table 1.6—Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Exemptions		Taxable income		Child care credit	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
All returns, total	25,906,274	112,342,787	2,132,627	2,018,164	57,098,069	116,973,317	19,396,126	236,619,091	1,691,821	718,183
Under \$5,000	4,089,396	13,152,920	224,269	202,434	6,400,065	11,048,108	1,106,399	831,396	—	—
\$5,000 under \$10,000	4,609,470	19,384,551	563,454	487,346	9,198,777	18,842,476	2,016,318	4,246,769	*18,826	*1,905
\$10,000 under \$15,000	4,812,682	21,414,914	548,736	549,867	10,971,683	22,479,736	3,929,248	17,290,233	280,677	107,956
\$15,000 under \$20,000	3,651,849	15,804,355	275,018	266,657	8,215,623	16,833,617	3,502,183	29,036,949	392,289	197,187
\$20,000 under \$25,000	2,828,115	12,886,572	208,344	206,865	6,866,686	14,065,892	2,824,110	36,193,388	293,678	153,240
\$25,000 under \$30,000	2,015,014	9,636,142	134,868	142,909	6,222,801	10,699,630	2,019,018	34,919,239	220,874	100,069
\$30,000 under \$40,000	2,494,163	12,267,623	76,727	70,494	6,886,363	14,115,684	2,494,163	59,644,610	270,616	99,356
\$40,000 or more	1,604,686	7,795,810	102,120	102,591	4,336,072	8,888,276	1,604,686	53,357,607	115,061	58,470
Taxable returns, total	17,286,696	73,272,859	1,577,082	1,479,359	35,182,112	72,087,274	17,293,605	230,603,421	1,168,462	524,391
Under \$5,000	1,106,399	1,636,401	—	—	*16,018	*32,838	1,106,399	831,396	—	—
\$5,000 under \$10,000	1,707,816	6,494,942	320,370	266,296	1,557,251	3,190,762	1,707,816	4,009,881	—	—
\$10,000 under \$15,000	2,419,084	9,476,031	460,635	444,546	3,496,896	7,168,678	2,419,084	13,641,702	*18,723	*6,361
\$15,000 under \$20,000	3,217,028	14,116,000	276,018	266,657	6,846,693	14,029,108	3,221,032	28,021,084	242,404	109,196
\$20,000 under \$25,000	2,821,406	12,860,009	208,344	206,865	6,821,127	13,972,499	2,821,406	36,178,001	290,873	150,939
\$25,000 under \$30,000	2,015,014	9,636,142	134,868	142,909	5,222,801	10,699,630	2,019,018	34,919,239	220,874	100,069
\$30,000 under \$40,000	2,494,163	12,267,623	76,727	70,494	6,886,363	14,115,684	2,494,163	59,644,610	270,616	99,356
\$40,000 or more	1,604,686	7,795,810	102,120	102,591	4,336,072	8,888,276	1,604,686	53,357,607	115,061	58,470
Nontaxable returns, total	8,619,679	39,069,928	555,445	538,805	21,915,947	44,886,043	2,102,622	4,916,670	433,369	193,791

Size of adjusted gross income	Earned income credit used to offset income tax before credits		Income tax after credits		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	3,681,712	1,091,387	17,293,605	35,402,855	23,499,272	46,926,626	21,492,144	17,745,194	3,711,639	1,296,826
Under \$5,000	—	—	1,106,399	131,696	2,979,804	539,818	2,996,029	1,017,381	676,884	77,646
\$5,000 under \$10,000	281,667	33,103	1,707,816	601,690	3,953,496	2,142,210	4,076,856	3,634,934	376,434	85,795
\$10,000 under \$15,000	1,655,942	615,403	2,419,084	1,863,888	4,453,260	4,648,174	4,209,185	4,384,864	527,309	130,389
\$15,000 under \$20,000	1,661,100	441,766	3,221,032	3,713,869	3,423,701	5,915,048	3,091,317	2,552,928	448,517	126,186
\$20,000 under \$25,000	83,003	1,116	2,821,406	5,282,230	2,760,036	6,736,418	2,462,291	1,766,903	345,801	109,036
\$25,000 under \$30,000	—	—	2,019,018	5,313,676	1,982,977	6,426,798	1,703,298	1,363,235	307,711	119,729
\$30,000 under \$40,000	—	—	2,494,163	9,442,188	2,458,112	10,824,796	1,945,582	1,867,483	535,141	299,941
\$40,000 or more	—	—	1,604,686	9,053,627	1,487,886	9,694,363	1,007,586	1,157,476	493,740	348,103
Taxable returns, total	1,801,882	550,132	17,293,605	35,402,855	15,967,181	43,010,368	13,457,141	9,931,070	3,711,639	1,296,826
Under \$5,000	—	—	1,106,399	131,696	693,704	125,423	413,496	78,506	676,884	77,646
\$5,000 under \$10,000	—	—	1,707,816	601,690	1,436,501	957,092	1,319,367	476,702	376,434	85,795
\$10,000 under \$15,000	289,470	171,544	2,419,084	1,863,888	2,166,793	2,694,887	1,855,733	1,092,447	527,309	130,389
\$15,000 under \$20,000	1,429,409	377,473	3,221,032	3,713,869	3,088,880	5,569,006	2,756,496	2,135,741	448,517	126,186
\$20,000 under \$25,000	83,003	1,116	2,821,406	5,282,230	2,753,328	6,728,994	2,455,582	1,759,480	345,801	109,036
\$25,000 under \$30,000	—	—	2,019,018	5,313,676	1,982,977	6,426,798	1,703,298	1,363,235	307,711	119,729
\$30,000 under \$40,000	—	—	2,494,163	9,442,188	2,458,112	10,824,796	1,945,582	1,867,483	535,141	299,941
\$40,000 or more	—	—	1,604,686	9,053,627	1,487,886	9,694,363	1,007,586	1,157,476	493,740	348,103
Nontaxable returns, total	1,879,830	541,255	—	—	7,532,092	3,916,267	8,035,003	7,814,124	—	—

* Estimate should be used with caution due to the small number of sample returns on which it is based.
NOTE: Detail may not add to totals because of rounding.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items.
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income by Size of Adjusted Gross Income	Adjusted gross income less deficit		Salaries and wages		Taxable income		Tax-exempt interest		Dividends		State income tax refunds	
	Number of returns	(1)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	32,174,938		28,410,203	1,492,314,709	28,312,474	122,286,666	2,409,000	32,097,263	11,878,768	57,046,016	14,668,111	9,285,194
Under \$5,000	177,444		59,767	635,889	160,400	402,804	*6,040	*22,415	67,154	110,448	21,229	15,617
\$5,000 under \$10,000	574,364		236,822	1,901,323	486,464	1,372,778	21,833	486,464	183,996	274,403	113,293	35,490
\$10,000 under \$15,000	1,040,169		686,235	6,679,256	850,852	2,414,928	56,477	276,267	293,125	633,346	261,167	113,608
\$15,000 under \$20,000	1,449,649		1,086,187	17,184,710	1,090,946	2,919,636	37,106	496,457	366,422	789,400	473,275	135,050
\$20,000 under \$25,000	1,804,553		1,445,856	28,841,489	1,359,862	3,408,052	61,108	285,130	435,365	1,108,018	708,245	214,091
\$25,000 under \$30,000	2,204,807		1,963,832	48,843,630	1,767,880	2,937,479	60,627	416,877	527,396	1,066,869	981,111	336,191
\$30,000 under \$35,000	2,495,103		2,269,860	67,407,403	2,026,222	3,641,138	133,013	890,390	650,968	1,339,840	1,141,556	473,229
\$35,000 under \$40,000	2,597,028		2,386,301	81,907,290	2,163,404	4,304,010	117,587	809,467	707,653	1,299,108	1,299,108	472,541
\$40,000 under \$45,000	2,868,534		2,510,410	96,997,286	2,361,733	4,250,503	102,261	835,614	803,969	1,676,535	1,369,281	518,571
\$45,000 under \$50,000	2,620,403		2,396,614	103,333,375	2,240,164	3,920,919	97,780	563,969	747,635	1,146,274	1,247,524	494,003
\$50,000 under \$55,000	2,382,142		2,244,671	106,969,155	2,160,732	4,542,932	130,517	1,041,612	845,140	1,837,251	1,209,154	488,499
\$55,000 under \$60,000	2,061,757		1,938,029	101,349,828	1,919,196	4,321,920	122,157	923,383	760,173	1,380,306	1,033,833	450,419
\$60,000 under \$75,000	4,167,902		3,928,190	237,434,397	3,896,616	10,760,037	301,899	2,294,471	1,808,277	4,673,866	2,028,416	1,004,721
\$75,000 under \$100,000	2,972,172		2,768,264	206,074,491	2,864,555	12,179,203	384,299	2,841,315	1,588,154	5,156,579	1,354,739	924,793
\$100,000 under \$200,000	2,212,925		1,935,327	198,007,181	2,164,114	19,956,688	476,627	6,278,219	1,447,911	10,188,053	1,020,439	1,326,331
\$200,000 under \$500,000	628,050		521,775	101,836,600	623,352	15,487,035	225,032	6,141,638	482,769	8,637,191	298,053	967,007
\$500,000 under \$1,000,000	128,019		107,217	41,860,543	126,955	8,225,002	60,685	3,281,489	109,658	4,741,195	62,834	445,750
\$1,000,000 or more	59,999		60,859	46,070,262	59,981	17,251,003	35,063	4,568,914	64,113	11,067,188	34,856	906,284
Taxable returns, total	30,533,208		27,503,739	1,478,010,467	26,929,410	116,363,052	2,339,493	31,151,699	11,388,006	55,230,248	14,235,717	9,046,272
Nontaxable returns, total	1,641,730		906,463	14,304,241	1,383,064	5,923,614	69,507	945,564	490,762	1,814,769	422,394	238,922
Size of adjusted gross income												
Taxable IRA distributions												
Pensions and annuities												
Sales of property other than capital assets												
Sales of capital assets net gain less loss												
All returns, total	213,377		6,971,476	106,248,943	8,016,700	92,162,379	933,572	1,338,975	1,414,627	9,861,908	5,864,001	68,657,934
Under \$5,000	—		85,967	242,492	55,347	—20,455	*7,066	*—49,915	*1,393	*4,572	21,896	106,959
\$5,000 under \$10,000	*12,804		171,051	720,852	134,316	57,464	19,602	—61,836	30,509	67,267	164,717	848,684
\$10,000 under \$15,000	*23,262		310,795	1,798,829	224,603	197,880	22,992	—160,871	86,003	248,384	294,279	1,937,321
\$15,000 under \$20,000	*14,031		362,519	2,155,501	253,094	387,740	37,373	—18,602	56,777	235,129	297,840	2,520,424
\$20,000 under \$25,000	*23,928		421,658	3,331,255	294,777	253,273	40,311	—15,372	92,111	389,537	377,269	3,792,769
\$25,000 under \$30,000	22,140		3,833,141	309,212	309,212	406,995	41,884	—17,296	92,240	478,871	376,383	3,585,660
\$30,000 under \$35,000	22,343		537,906	3,740,891	337,595	343,990	46,248	—12,844	89,952	440,903	388,628	3,764,964
\$35,000 under \$40,000	*16,433		550,933	4,496,566	432,488	434,720	39,674	93,648	89,774	453,093	379,997	3,930,024
\$40,000 under \$45,000	24,650		471,056	3,547,509	503,892	945,487	62,031	23,690	107,279	529,963	469,862	5,145,564
\$45,000 under \$50,000	15,297		487,906	4,299,369	464,426	842,607	40,101	59,440	111,730	555,002	421,201	4,769,072
\$50,000 under \$55,000	*4,114		456,274	4,136,388	476,660	1,113,977	42,674	—17,047	87,738	351,400	449,847	4,837,347
\$55,000 under \$60,000	*7,240		358,092	3,746,100	451,090	944,818	41,711	26,644	96,701	689,907	398,244	4,121,890
\$60,000 under \$75,000	13,098		795,046	9,512,432	1,120,778	3,063,292	100,928	183,627	196,139	1,367,838	724,617	8,434,383
\$75,000 under \$100,000	9,584		633,251	12,865,908	1,087,504	4,904,587	98,892	175,627	149,440	1,370,016	535,968	7,419,207
\$100,000 under \$200,000	4,033		603,872	24,446,223	1,197,307	13,063,305	167,933	334,332	114,205	1,276,351	425,273	8,244,370
\$200,000 under \$500,000	1,102		189,040	14,621,312	451,523	15,669,065	91,044	376,762	28,048	869,119	106,044	2,960,456
\$500,000 under \$1,000,000	211		36,598	4,551,020	108,082	10,895,320	26,826	138,750	4,825	217,324	22,390	1,014,036
\$1,000,000 or more	106		18,335	4,103,456	63,897	38,908,316	16,482	1,222,238	2,763	317,231	10,546	1,244,814
Taxable returns, total	194,829		6,344,068	102,178,861	7,628,985	90,724,972	876,976	1,656,233	1,338,486	9,544,735	5,467,942	65,760,119
Nontaxable returns, total	18,548		627,387	4,070,082	387,715	1,437,407	56,597	—317,258	76,142	317,173	396,058	2,897,815

Footnotes at end of table.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items,
by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S Corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,743,185	25,327,088	3,790,570	24,347,123	170,839	835,206	4,079,697	77,552,937	291,831	3,551,822	646,496	-1,504,633
Under \$5,000	17,854	44,828	50,741	349,846	—	—	32,042	-359,505	*151	*-367	8,291	-126,636
\$5,000 under \$10,000	74,351	349,403	63,868	394,446	*7,295	*28,169	66,611	-256,661	*7,391	*8,435	17,051	-187,477
\$10,000 under \$15,000	108,868	313,898	107,543	702,308	*8,275	*50,380	119,135	-250,038	*10,959	*45,680	12,026	-42,137
\$15,000 under \$20,000	111,574	476,140	142,845	846,351	*6,534	*-19,514	108,719	-26,626	*5,525	*47,104	31,769	-157,276
\$20,000 under \$25,000	122,919	543,036	202,730	960,011	*7,393	*37,938	141,701	-25,985	*8,057	*33,198	42,538	8,782
\$25,000 under \$30,000	129,460	594,443	204,958	1,196,703	*3,688	*56,890	136,335	185,423	*8,457	*21,514	46,739	-69,623
\$30,000 under \$35,000	140,022	446,430	245,876	1,138,206	13,311	47,827	172,435	292,417	14,719	38,329	43,202	-50,155
\$35,000 under \$40,000	170,662	416,394	216,282	1,146,415	*7,229	*21,175	176,002	19,184	*10,259	*-4,688	45,005	57,001
\$40,000 under \$45,000	158,199	599,588	235,569	1,331,366	12,089	24,527	212,062	367,618	*8,790	*47,175	55,564	167,544
\$45,000 under \$50,000	136,765	534,072	238,616	1,294,603	*10,579	*40,361	187,993	361,185	*10,110	*13,750	46,378	-122,076
\$50,000 under \$55,000	157,442	889,030	254,780	1,476,682	*7,890	*9,569	197,957	337,483	*11,354	*48,039	42,286	-132,356
\$55,000 under \$60,000	141,252	1,117,764	200,478	1,102,822	13,398	17,643	184,904	672,093	17,001	78,043	32,273	-38,205
\$60,000 under \$75,000	336,029	1,901,019	493,929	3,168,461	17,768	99,404	479,882	2,655,903	41,116	142,714	71,604	-153,865
\$75,000 under \$100,000	313,992	2,431,236	453,648	3,051,456	22,521	90,442	522,903	2,865,206	36,384	183,764	54,074	105,905
\$100,000 under \$200,000	375,477	5,209,131	446,498	3,169,547	21,269	164,872	786,463	12,538,694	55,685	436,665	59,697	-265,895
\$200,000 under \$500,000	178,413	4,669,146	173,461	1,737,181	9,105	136,313	101,227	18,320,260	30,386	705,197	27,240	3,851
\$500,000 under \$1,000,000	44,073	2,138,794	39,249	652,394	1,645	12,024	400,777	11,274,452	9,214	455,614	6,768	-84,920
\$1,000,000 or more	25,854	2,552,737	19,497	619,323	852	17,185	51,569	28,681,844	6,254	1,251,656	3,890	-293,094
Taxable returns, total	2,651,800	24,324,287	3,521,447	22,030,265	163,434	810,672	3,866,381	80,459,283	275,322	3,482,575	604,459	-1,037,065
Nontaxable returns, total	191,385	1,002,801	269,123	2,316,858	7,405	24,534	213,315	-2,906,346	16,509	69,147	42,035	-467,567

Size of adjusted gross income	Unemployment compensation		Social Security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,212,248	4,933,339	2,259,176	9,900,279	44,052	2,254,841	2,985,620	15,568,908	7,591,549	22,723,070
Under \$5,000	—	—	—	—	*1,213	*63,364	16,722	13,995	57,843	65,471
\$5,000 under \$10,000	*19,604	*36,826	*2,966	*5,909	*1,767	*112,314	66,818	172,284	173,187	226,596
\$10,000 under \$15,000	70,669	222,041	*10,817	*61,434	*4,379	*128,570	55,740	80,089	305,026	411,810
\$15,000 under \$20,000	123,194	302,828	*15,866	*35,941	*2,500	*174,788	88,280	321,167	369,421	583,589
\$20,000 under \$25,000	112,206	322,111	76,391	113,550	*2,974	*163,473	162,266	209,181	475,954	755,589
\$25,000 under \$30,000	212,478	534,794	161,854	244,062	*1,762	*104,936	133,570	193,344	574,859	993,534
\$30,000 under \$35,000	224,619	513,132	212,733	675,627	*1,761	*89,426	178,663	368,558	601,981	1,105,016
\$35,000 under \$40,000	255,812	522,589	225,351	825,330	*815	*40,278	205,442	267,403	554,287	929,317
\$40,000 under \$45,000	235,606	433,512	226,527	920,682	*152	*13,501	207,089	427,496	576,940	977,710
\$45,000 under \$50,000	201,812	414,926	154,052	675,684	*1,621	*20,394	205,860	279,072	545,072	945,522
\$50,000 under \$55,000	191,692	370,407	170,899	868,921	*1,837	*55,976	187,204	538,335	438,888	905,744
\$55,000 under \$60,000	164,950	346,472	139,994	697,862	*1,196	*71,307	183,712	416,082	364,571	807,918
\$60,000 under \$75,000	242,458	522,541	232,315	1,342,315	4,914	243,606	411,873	921,836	829,528	2,281,920
\$75,000 under \$100,000	118,245	257,432	239,056	1,190,624	4,678	216,237	348,195	1,489,150	661,732	2,725,420
\$100,000 under \$200,000	43,850	117,501	250,185	1,564,309	8,070	474,291	347,826	2,684,852	715,863	4,944,581
\$200,000 under \$500,000	4,061	13,261	85,553	591,852	3,298	211,082	142,764	2,501,247	262,460	2,940,994
\$500,000 under \$1,000,000	829	2,268	17,257	128,345	795	51,053	35,851	1,354,937	54,128	723,298
\$1,000,000 or more	155	600	8,730	67,831	321	20,146	20,955	3,229,981	27,700	395,942
Taxable returns, total	2,112,435	4,686,895	2,202,224	9,695,529	35,742	1,695,474	2,841,181	15,141,350	7,029,583	21,885,640
Nontaxable returns, total	99,813	246,444	56,952	204,750	8,310	559,367	144,439	427,559	561,955	838,430

Footnotes at end of table.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items,
by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions										Taxes paid deduction				
	Medical and dental expense deduction			Medical and dental expenses			AGI limitation			Total			State and local income taxes		
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
All returns, total	468,486,066	5,090,968	21,456,587	5,090,968	33,681,550	5,090,968	12,224,963	31,694,114	140,011,461	26,680,408	86,011,668				
Under \$5,000	1,835,349	115,764	609,849	115,764	632,855	115,764	23,006	137,470	221,285	71,552	59,464				
\$5,000 under \$10,000	6,016,926	389,426	2,067,382	389,426	2,278,876	389,426	221,494	470,436	704,079	233,679	108,888				
\$10,000 under \$15,000	9,228,483	560,299	2,816,180	560,299	3,344,134	560,299	627,964	969,872	1,473,069	337,448	188,888				
\$15,000 under \$20,000	13,623,611	612,496	2,727,408	612,496	3,539,720	612,496	812,312	1,381,616	2,108,395	647,912	337,448				
\$20,000 under \$25,000	15,554,158	625,983	2,354,378	625,983	3,403,209	625,983	1,048,831	1,750,783	3,173,615	1,391,961	1,232,334				
\$25,000 under \$30,000	19,730,036	602,813	1,989,260	602,813	3,239,164	602,813	1,249,903	2,131,861	4,418,170	1,794,947	1,964,019				
\$30,000 under \$35,000	23,238,757	492,287	1,664,149	492,287	2,860,707	492,287	1,195,568	2,463,267	6,761,947	2,129,811	2,941,490				
\$35,000 under \$40,000	25,194,280	381,608	1,081,182	381,608	2,153,891	381,608	1,072,709	2,676,416	6,723,634	2,250,409	3,614,551				
\$40,000 under \$45,000	28,641,753	300,818	1,115,748	300,818	2,068,878	300,818	963,130	2,680,668	7,727,719	2,306,772	4,036,441				
\$45,000 under \$50,000	27,286,000	227,302	774,925	227,302	1,678,724	227,302	803,799	2,503,863	7,868,598	2,133,589	4,300,180				
\$50,000 under \$55,000	27,990,607	220,418	624,976	220,418	1,493,072	220,418	868,098	2,369,023	8,397,191	2,046,896	4,960,789				
\$55,000 under \$60,000	26,711,444	164,986	600,139	164,986	1,266,483	164,986	666,344	2,040,414	7,745,748	1,798,060	4,420,382				
\$60,000 under \$75,000	58,815,540	231,316	1,249,989	231,316	2,402,717	231,316	1,152,728	4,143,983	18,430,927	3,586,967	10,781,142				
\$75,000 under \$100,000	52,943,352	127,380	807,988	127,380	1,615,562	127,380	807,575	2,962,266	17,448,484	2,569,071	10,467,571				
\$100,000 under \$200,000	60,464,449	56,328	841,774	56,328	1,185,268	56,328	643,494	2,200,274	20,698,136	1,934,206	13,444,396				
\$200,000 under \$500,000	31,452,953	10,756	283,432	10,756	503,166	10,756	219,734	624,880	12,639,674	546,291	9,381,042				
\$500,000 under \$1,000,000	12,122,292	833	47,966	833	87,716	833	39,769	127,421	6,538,428	111,439	4,562,426				
\$1,000,000 or more	19,936,066	144	9,873	144	27,409	144	17,636	59,622	9,031,364	62,642	8,208,863				
Taxable returns, total	430,993,642	4,088,859	12,812,406	4,088,859	24,001,813	4,088,859	11,189,407	30,167,377	136,788,275	25,786,217	84,187,834				
Nontaxable returns, total	27,491,413	1,002,099	8,644,181	1,002,099	9,679,737	1,002,099	1,035,556	1,436,737	3,223,186	894,191	823,824				
Itemized deductions—Continued															
Size of adjusted gross income	Taxes paid deduction—Continued										Interest paid deduction				
	Real estate taxes			Personal property taxes			Other taxes			Total			Home mortgage interest		
	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount	Number of returns		Amount
	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)
All returns, total	28,250,076	49,680,239	10,491,936	3,032,936	6,873,393	2,282,418	29,394,600	208,354,360	26,679,450	189,233,477	26,052,693	181,686,304			
Under \$5,000	114,731	140,803	44,430	10,766	15,285	10,281	113,682	709,668	91,816	662,287	84,779	627,309			
\$5,000 under \$10,000	389,864	551,633	160,420	28,832	61,276	14,726	371,881	1,679,126	303,321	1,491,922	298,638	1,462,840			
\$10,000 under \$15,000	781,497	1,036,887	286,499	64,410	136,661	34,624	782,316	3,532,039	681,853	3,378,902	668,592	3,228,627			
\$15,000 under \$20,000	1,090,137	1,319,979	394,137	76,532	244,944	70,621	1,167,943	6,198,506	1,002,919	6,969,812	962,427	6,727,900			
\$20,000 under \$25,000	1,469,595	1,758,649	544,655	109,672	343,282	68,749	1,572,730	6,813,777	1,334,139	6,468,817	1,286,906	6,138,238			
\$25,000 under \$30,000	1,840,179	2,216,034	648,993	114,593	473,834	133,524	2,031,771	9,559,608	1,797,040	9,091,356	1,742,146	8,855,016			
\$30,000 under \$35,000	2,127,683	2,532,202	787,900	164,086	611,778	124,189	2,298,378	11,294,159	2,063,313	10,763,511	2,008,497	10,332,712			
\$35,000 under \$40,000	2,911,487	3,281,487	828,496	168,811	659,037	128,786	2,449,928	12,702,172	2,233,430	12,121,335	2,176,566	11,672,076			
\$40,000 under \$45,000	3,371,379	3,818,409	888,768	215,393	618,386	168,477	2,532,675	14,612,612	2,318,766	13,798,721	2,261,371	13,266,611			
\$45,000 under \$50,000	2,723,262	3,188,811	820,240	204,839	675,618	174,768	2,406,960	13,589,877	2,237,617	12,886,070	2,193,260	12,438,328			
\$50,000 under \$55,000	2,164,227	2,596,618	784,054	197,762	493,981	163,061	2,244,644	13,937,828	2,060,663	13,232,760	2,019,567	12,761,995			
\$55,000 under \$60,000	1,886,216	2,991,988	713,110	192,684	466,366	141,694	1,968,217	12,322,833	1,818,537	11,702,142	1,785,214	11,211,562			
\$60,000 under \$75,000	3,874,724	6,888,528	1,412,760	437,688	1,018,476	323,669	3,963,233	27,902,460	3,688,886	26,409,913	3,618,761	26,348,436			
\$75,000 under \$100,000	2,776,144	8,333,777	1,043,057	386,486	681,587	261,649	2,781,036	24,869,552	2,582,017	23,302,695	2,536,052	22,466,116			
\$100,000 under \$200,000	2,059,678	6,563,607	814,331	360,240	492,214	239,893	2,010,010	17,480,645	1,839,880	24,392,555	1,807,570	23,348,436			
\$200,000 under \$500,000	592,413	2,978,460	249,316	171,193	143,436	66,979	567,996	12,300,131	492,570	9,655,016	482,738	9,264,276			
\$500,000 under \$1,000,000	121,626	875,817	48,819	56,690	31,709	53,496	110,669	3,883,448	92,848	2,540,380	91,064	2,432,679			
\$1,000,000 or more	56,891	878,850	22,962	73,400	16,537	61,262	52,669	6,076,125	39,847	1,377,293	38,866	1,310,368			
Taxable returns, total	27,017,650	47,486,032	10,012,931	2,908,818	6,633,868	2,201,381	28,135,440	195,793,540	25,523,675	178,336,718	24,919,061	171,070,149			
Nontaxable returns, total	1,232,426	2,194,208	479,005	124,118	239,504	81,037	1,259,160	12,560,820	1,156,875	10,896,768	1,133,632	10,816,165			

Footnotes at end of table.

Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions—Continued										Contributions deduction			
	Home mortgage interest—Continued					Interest paid deduction—Continued					Personal interest deduction		Total	
	Paid to individuals		Deductible points			Investment interest paid		Personal interest paid			Casualty or theft loss		Net limited miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Amount
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(92)	(93)
All returns, total	2,806,582	7,548,173	2,249,779	3,515,132	1,693,453	11,575,350	23,770,376	38,620,990	23,711,084	4,030,391	29,230,265	57,242,757		
Under \$5,000	14,189	34,978	5,050	1,021	13,053	28,703	74,117	172,380	74,117	17,656	113,288	48,110		
\$5,000 under \$10,000	18,129	29,083	10,241	9,710	25,873	48,938	238,122	241,281	238,122	28,656	417,940	412,871		
\$10,000 under \$15,000	64,719	150,275	25,661	38,639	24,203	58,193	529,254	541,005	529,254	56,316	786,442	840,978		
\$15,000 under \$20,000	101,698	231,911	61,937	94,991	26,716	34,615	855,897	1,035,621	853,192	109,087	1,150,012	1,311,557		
\$20,000 under \$25,000	112,116	328,579	85,508	115,991	40,218	60,481	1,201,242	1,606,545	1,198,538	170,489	1,630,427	1,892,042		
\$25,000 under \$30,000	206,214	436,341	105,503	134,988	32,381	109,082	1,813,612	2,136,424	1,609,469	224,182	1,937,111	2,167,800		
\$30,000 under \$35,000	189,634	430,798	136,102	150,568	46,581	130,752	1,856,361	2,392,643	1,853,108	249,328	2,190,183	2,726,796		
\$35,000 under \$40,000	195,765	449,261	132,945	151,405	73,246	108,718	2,084,429	3,032,912	2,079,423	320,711	2,364,486	2,801,688		
\$40,000 under \$45,000	208,842	532,210	200,874	281,007	83,267	233,582	2,134,864	3,019,229	2,123,045	329,203	2,471,101	3,157,840		
\$45,000 under \$50,000	210,994	447,742	176,874	200,634	75,118	169,971	2,008,084	3,329,715	2,007,322	343,002	2,323,102	3,162,928		
\$50,000 under \$55,000	215,430	470,755	176,974	237,603	85,427	164,816	1,898,079	3,049,990	1,896,272	312,658	2,230,282	3,528,863		
\$55,000 under \$60,000	204,178	490,591	147,604	218,822	74,297	124,336	1,683,761	2,675,884	1,683,260	277,533	1,950,008	3,024,016		
\$60,000 under \$75,000	452,900	1,058,574	366,193	549,408	194,325	340,546	3,328,311	5,851,492	3,321,015	602,593	3,976,352	7,023,404		
\$75,000 under \$100,000	298,201	847,579	291,686	607,355	617,500	229,752	2,278,202	4,170,155	2,271,416	432,002	2,869,929	6,126,806		
\$100,000 under \$200,000	239,917	1,044,119	243,988	603,456	385,051	2,141,631	1,617,256	3,340,708	1,508,080	343,004	2,128,627	7,382,553		
\$200,000 under \$500,000	60,528	390,741	65,099	190,115	200,026	2,331,281	369,474	1,165,353	366,689	123,719	609,346	4,490,501		
\$500,000 under \$1,000,000	9,526	107,701	11,789	40,814	52,382	1,252,779	68,792	366,871	68,410	39,473	124,281	2,093,299		
\$1,000,000 or more	3,510	66,935	4,760	18,505	31,555	3,629,347	30,521	491,782	30,392	80,860	58,647	5,050,722		
Taxable returns, total	2,695,398	7,266,570	2,169,953	3,367,122	1,607,424	10,228,736	22,948,480	37,198,167	22,889,192	3,850,963	28,023,558	55,650,457		
Nontaxable returns, total	111,184	281,603	79,827	148,010	86,028	1,346,624	821,897	1,422,824	821,892	169,428	1,206,707	1,592,300		

Size of adjusted gross income	Itemized deductions—Continued										Contributions deduction—Continued			
	Cash contributions		Other than cash contributions			Moving expenses		Carryover from prior years			Casualty or theft loss		Net limited miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	28,618,384	48,485,554	11,830,132	7,494,016	173,966	1,248,628	919,794	4,215,539	112,490	734,440	7,419,522	24,174,754		
Under \$5,000	110,443	39,527	18,112	5,010	5,318	3,574	—	—	—	—	62,254	34,821		
\$5,000 under \$10,000	396,861	378,734	102,400	31,502	8,256	2,636	3,205	5,288	5,409	9,016	131,154	225,844		
\$10,000 under \$15,000	767,131	738,479	245,352	88,146	22,537	10,537	22,884	64,113	1,213	1,761	208,907	444,008		
\$15,000 under \$20,000	1,116,020	1,169,509	372,898	120,045	16,789	12,003	33,126	83,886	20,916	48,665	347,948	979,828		
\$20,000 under \$25,000	1,476,727	1,687,310	512,480	185,017	6,738	18,134	38,853	94,540	13,152	48,253	448,255	1,123,190		
\$25,000 under \$30,000	1,920,453	1,920,453	681,893	223,779	17,748	23,568	56,681	167,367	16,352	91,641	629,790	1,239,133		
\$30,000 under \$35,000	2,129,503	2,407,880	810,086	285,919	18,413	22,528	63,382	148,593	10,012	66,964	696,280	1,436,401		
\$35,000 under \$40,000	2,300,799	2,488,790	875,181	295,575	8,969	46,583	132,235	182,423	13,212	62,423	639,057	1,682,210		
\$40,000 under \$45,000	2,413,046	2,773,536	908,008	339,559	8,002	44,645	60,001	186,085	5,931	45,875	639,545	1,666,843		
\$45,000 under \$50,000	2,298,017	2,853,756	887,972	292,445	7,537	16,728	82,797	333,488	3,763	18,640	575,887	1,439,266		
\$50,000 under \$55,000	2,189,306	3,028,018	981,527	482,377	6,281	18,459	66,627	274,529	1,393	642	529,268	1,279,482		
\$55,000 under \$60,000	1,910,639	2,623,551	849,563	347,886	13,992	54,579	46,334	233,197	—	—	464,927	1,860,716		
\$60,000 under \$75,000	3,913,911	880,583	1,855,983	69,155	15,879	69,155	149,601	719,901	9,336	59,731	985,084	3,212,250		
\$75,000 under \$100,000	2,829,333	5,292,797	1,403,031	792,105	9,666	132,952	132,952	775,874	6,207	11,447	869,209	2,594,483		
\$100,000 under \$200,000	2,111,817	6,245,001	1,007,990	942,543	12,415	195,009	113,762	862,452	6,192	133,777	481,288	2,982,870		
\$200,000 under \$500,000	604,764	3,747,475	250,138	559,293	4,933	183,272	20,521	228,993	314	27,158	100,955	1,239,247		
\$500,000 under \$1,000,000	123,544	1,664,482	46,387	337,075	1,265	91,700	2,554	25,966	67	14,217	13,949	417,914		
\$1,000,000 or more	58,409	3,332,902	20,152	1,305,059	1,228	412,589	830	8,834	20	4,341	5,845	627,450		
Taxable returns, total	27,460,203	47,123,571	11,481,707	7,324,982	142,055	1,187,466	896,893	4,120,553	94,973	508,520	7,054,244	23,185,662		
Nontaxable returns, total	1,158,181	1,362,093	348,425	169,034	31,900	61,162	22,901	94,886	17,517	226,920	365,278	989,692		

Footnotes at end of table.

**Table 2.1—Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items,
by Size of Adjusted Gross Income—Continued**
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions—Continued										Exemptions		Taxable income		
	Net limited miscellaneous deductions—Continued					Non-limited miscellaneous deductions									
	Unreimbursed employee business expense		Tax preparation fee		Mutual fund expense	Number of returns		Amount		Number of returns		Amount			
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)			
All returns, total	8,404,351	22,323,594	8,593,493	2,163,678	61,332	35,555	750,302	2,295,156	86,568,225	177,320,788	30,712,337	1,422,482,957			
Under \$5,000	*15,610	*5,474	45,252	8,735	—	—	*5,050	*11,817	274,429	560,532	*20,060	*47,193			
\$5,000 under \$10,000	46,559	114,703	136,503	20,758	—	—	*15,144	*22,321	825,074	1,686,387	190,031	348,726			
\$10,000 under \$15,000	139,172	370,133	273,237	40,691	*2,704	*162	23,965	56,335	1,793,804	3,669,757	646,624	2,507,820			
\$15,000 under \$20,000	282,423	839,375	336,062	48,079	*2,704	*338	28,381	96,377	2,838,811	6,811,311	1,200,160	8,711,942			
\$20,000 under \$25,000	370,381	973,780	473,814	70,448	—	—	32,393	54,254	3,865,791	7,915,464	1,690,938	17,840,212			
\$25,000 under \$30,000	535,402	1,102,078	521,752	67,260	*1,807	*826	68,686	97,066	5,149,310	10,539,248	2,133,343	31,137,083			
\$30,000 under \$35,000	662,649	1,296,008	639,722	90,715	*6,813	*2,579	69,373	150,767	8,169,088	12,636,166	2,464,403	45,544,481			
\$35,000 under \$40,000	725,151	1,561,248	679,756	113,625	*5,006	*2,096	50,332	108,767	6,920,767	14,176,450	2,580,119	58,296,900			
\$40,000 under \$45,000	714,548	1,632,974	658,065	124,364	*3,614	*87	56,606	129,031	7,497,944	15,358,654	2,680,216	70,858,538			
\$45,000 under \$50,000	750,433	1,502,397	651,817	104,405	*6,813	*944	55,672	98,479	7,343,513	15,045,097	2,518,922	77,218,159			
\$50,000 under \$55,000	684,767	1,347,536	649,400	109,579	*3,614	*3,742	38,388	47,098	7,051,753	14,447,802	2,377,983	82,517,493			
\$55,000 under \$60,000	608,196	1,631,436	553,604	94,760	*4,273	*672	52,528	133,795	6,196,170	12,690,048	2,066,595	79,965,918			
\$60,000 under \$65,000	1,277,445	3,308,018	1,156,421	263,417	8,440	7,119	107,387	216,877	12,648,346	25,915,922	4,168,473	193,750,986			
\$65,000 under \$70,000	848,302	2,725,858	857,737	236,785	8,112	2,722	72,471	218,721	8,918,177	18,274,304	2,968,164	182,772,622			
\$70,000 under \$75,000	597,035	2,781,730	695,826	383,476	5,373	6,377	53,480	382,243	6,623,145	13,569,916	2,208,861	216,765,234			
\$75,000 under \$80,000	124,057	911,235	209,285	244,172	1,723	3,251	15,000	243,817	1,907,984	3,908,867	626,906	148,117,248			
\$80,000 under \$85,000	16,850	131,384	37,862	75,502	173	454	3,576	101,066	375,701	769,744	127,740	72,882,521			
\$85,000 or more	5,475	88,228	17,367	77,006	163	4,186	1,870	127,356	168,418	345,121	59,801	133,210,882			
Taxable returns, total	8,207,060	21,749,374	8,207,220	2,083,453	58,622	35,370	708,977	2,134,729	82,444,134	168,886,926	30,524,181	1,421,938,115			
Nontaxable returns, total	197,291	574,220	386,273	80,225	*2,711	*185	41,325	160,427	4,124,090	8,433,862	188,155	544,841			
Size of adjusted gross income	Income tax before credits			Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(108)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)	(117)	(118)	(119)	
	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	
All returns, total	30,706,156	311,517,122	4,035,807	3,313,784	30,525,036	308,203,338	108,976	726,813	30,533,208	308,930,151					
Under \$5,000	*20,060	*8,158	*1,489	*19	*20,060	*8,139	*3,108	*2,860	20,464	10,999					
\$5,000 under \$10,000	187,327	54,790	*15,508	*3,111	174,523	51,679	*3,303	*7,138	174,861	68,817					
\$10,000 under \$15,000	640,870	396,150	79,707	21,515	677,663	374,634	*600	*38	678,163	374,670					
\$15,000 under \$20,000	1,200,160	1,314,584	303,584	77,853	1,136,248	1,238,731	*273	*870	1,136,520	1,237,601					
\$20,000 under \$25,000	1,694,138	2,690,148	149,196	57,134	1,675,926	2,633,015	*2,353	*1,173	1,675,933	2,634,188					
\$25,000 under \$30,000	2,133,343	4,769,174	157,932	60,879	2,128,938	4,708,298	*3,233	*2,034	2,128,967	4,710,330					
\$30,000 under \$35,000	2,465,063	7,257,576	257,999	110,780	2,457,344	7,146,798	*3,170	*6,728	2,460,489	7,153,524					
\$35,000 under \$40,000	2,580,119	9,514,185	289,690	99,834	2,578,228	9,414,351	*676	*1,999	2,578,303	9,416,351					
\$40,000 under \$45,000	2,680,216	11,638,401	306,815	134,155	2,677,733	11,504,245	*429	*2,345	2,677,734	11,506,591					
\$45,000 under \$50,000	2,518,924	12,848,797	352,417	168,161	2,515,853	12,680,636	3,525	2,742	2,516,582	12,883,377					
\$50,000 under \$55,000	2,377,983	14,108,755	325,084	171,021	2,377,316	13,961,734	*2,516	*3,962	2,377,318	13,966,686					
\$55,000 under \$60,000	2,066,595	14,389,624	273,225	123,352	2,066,442	14,286,272	2,529	8,401	2,066,596	14,272,873					
\$60,000 under \$65,000	4,159,548	37,809,919	602,007	297,417	4,158,743	37,512,502	12,853	38,572	4,159,207	37,561,075					
\$65,000 under \$70,000	2,968,164	39,496,284	426,750	261,462	2,967,818	39,234,802	14,143	33,775	2,968,324	39,268,578					
\$70,000 under \$75,000	2,209,189	54,621,095	332,978	463,954	2,208,212	54,157,131	29,738	146,304	2,208,861	54,303,435					
\$75,000 under \$80,000	626,910	42,470,305	126,693	417,301	626,671	42,063,004	19,022	172,554	627,188	42,225,568					
\$80,000 under \$85,000	127,743	20,685,587	33,474	241,906	127,676	20,443,681	5,095	115,175	127,833	20,568,858					
\$85,000 or more	59,805	37,443,610	21,261	627,920	59,742	36,815,690	2,611	182,154	59,898	36,997,844					
Taxable returns, total	30,528,376	311,429,573	3,858,027	3,226,235	30,525,036	308,203,338	108,976	726,813	30,533,208	308,930,151					
Nontaxable returns, total	177,780	87,549	177,780	87,549	—	—	—	—	—	—					

* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 2.2—Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, By Marital Status
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	All returns			Joint returns of married persons			Separate returns of married persons			Returns of heads of households			Returns of surviving spouses			Returns of single persons																				
	Number of returns	Amount	(1)	Number of returns	Amount	(2)	Number of returns	Amount	(3)	Number of returns	Amount	(4)	Number of returns	Amount	(5)	Number of returns	Amount	(6)	Number of returns	Amount	(7)	Number of returns	Amount	(8)	Number of returns	Amount	(9)	Number of returns	Amount	(10)	Number of returns	Amount	(11)	Number of returns	Amount	(12)
Adjusted gross income less deficit	32,174,938	2,046,660,646		22,607,920	1,632,051,103		637,050	32,394,374		1,987,340	78,581,574		31,698	1,309,487		7,011,232	302,317,028																			
Salaries and wages	28,410,203	1,492,314,709		20,738,174	1,215,445,486		569,138	20,844,275		1,836,871	83,113,097		28,078	708,928		5,247,942	192,404,926																			
Taxable interest	28,312,474	122,266,866		20,286,300	63,066,056		483,597	2,412,961		1,493,567	3,186,587		31,899	236,969		6,018,164	33,400,401																			
Tax-exempt interest	2,409,000	32,097,283		1,607,708	20,626,162		36,989	829,109		72,956	819,245		6,449	28,086		684,918	9,994,682																			
Dividends	11,876,788	8,543,854		8,543,854	37,217,817		187,069	1,532,474		479,364	1,351,911		16,355	82,994		2,682,426	18,859,820																			
State income tax refunds	14,656,111	9,285,194		10,730,885	7,140,731		263,416	184,736		87,085	468,008		11,800	6,127		2,785,153	1,515,595																			
Alimony received	213,377	2,460,309		40,171	114,425		5,050	12,818		64,418	1,292,360		—	—		63,738	1,080,706																			
Business or profession:																																				
Net income	5,234,761	115,741,007		4,264,280	55,924,217		71,034	1,617,954		174,342	3,401,577		1,672	55,004		703,434	14,642,255																			
Net loss	1,736,714	9,492,065		1,369,538	7,620,974		43,903	187,042		65,627	294,956		152	11,843		257,494	1,397,250																			
Sale of capital assets:																																				
Net gain	4,985,545	98,089,455		3,628,035	75,495,264		63,076	3,399,318		156,915	2,102,528		4,341	56,987		1,121,176	17,030,379																			
Net loss in AGI	3,021,156	5,924,076		2,111,778	4,136,709		48,685	59,543		128,687	237,533		7,082	19,257		724,844	1,471,035																			
Sale of property other than capital assets	933,572	1,338,975		725,030	1,135,317		9,768	18,351		36,368	86,478		129	36,368		160,257	97,135																			
Taxable IRA distributions	1,414,627	9,881,908		1,056,930	7,896,538		23,400	174,703		53,579	397,250		24	397,250		271,694	1,384,414																			
Pensions and annuities in AGI	5,684,001	66,667,934		4,180,946	51,389,972		85,150	903,325		242,193	1,887,366		11,102	96,402		1,344,610	14,360,670																			
Rent and royalty:																																				
Net income	2,743,185	25,327,068		2,095,559	19,756,675		29,077	370,961		90,063	797,975		2,342	29,847		526,123	4,369,629																			
Net loss	3,790,570	24,347,123		2,840,525	18,991,724		39,314	280,851		174,478	926,790		6,297	53,778		730,958	4,094,181																			
Farm rental income less loss	170,839	835,208		117,068	574,011		4,270	42,208		3,860	3,209		78	1,378		45,688	214,402																			
Partnership and S corporation net income less loss	4,079,697	77,552,937		3,153,235	64,206,079		86,461	1,532,653		136,378	2,048,397		4,401	81,093		727,222	9,707,714																			
Estate and trust net income less loss	291,831	3,551,622		187,108	1,956,993		4,502	218,653		10,649	184,084		2,230	39,651		87,343	1,450,441																			
Farm net income less loss	646,495	1,504,633		582,069	1,175,065		4,909	26,344		13,420	32,348		11	3,847		66,085	287,028																			
Unemployment compensation	2,212,248	4,933,339		1,787,505	3,921,952		37,925	85,601		93,957	222,348		860	323		312,202	703,115																			
Social Security benefits in AGI	2,259,178	9,900,279		1,456,678	7,011,749		28,604	109,392		45,525	128,978		3,929	10,981		724,242	2,639,199																			
Other income less loss	2,965,620	15,568,908		2,314,837	12,381,423		36,811	286,919		124,102	584,366		7,379	11,508		500,491	2,334,875																			
Total statutory adjustments	7,561,549	27,230,070		5,640,135	17,292,159		107,608	334,394		316,686	1,052,133		5,389	12,327		1,321,821	4,032,056																			
Primary IRA payments	2,132,172	3,330,768		1,427,059	2,220,995		22,338	39,829		129,164	194,921		1,906	3,612		551,706	1,511,511																			
Secondary IRA payments	1,139,981	1,523,532		1,139,981	1,523,532		—	—		—	—		—	—		—	—																			
Payments to a Keogh plan	682,516	6,219,709		647,419	5,200,900		12,698	50,480		20,465	188,031		270	989		101,467	779,329																			
Alimony paid	402,168	3,829,385		199,808	1,866,829		17,756	188,922		40,487	437,206		—	—		144,115	1,366,428																			
Total itemized deductions	32,174,938	458,485,085		22,507,620	353,777,978		637,050	6,741,746		1,987,340	21,092,239		31,899	417,432		7,011,232	76,456,669																			
Medical and dental expense deduction	5,090,958	21,488,587		3,213,590	10,473,788		66,277	297,112		357,775	868,015		16,237	50,725		1,417,079	9,776,948																			
Taxes paid deduction	31,594,114	140,011,481		22,313,595	109,974,718		605,987	2,074,544		1,947,855	5,669,824		31,673	126,904		6,889,024	21,968,371																			
Tax-exempt interest deduction	29,394,600	206,354,380		21,431,518	187,252,950		524,459	2,887,971		1,892,814	10,563,930		29,683	156,561		5,515,927	27,492,947																			
Contributions deduction	29,230,295	57,242,767		21,007,485	44,480,029		501,480	891,484		1,793,289	2,198,336		31,696	70,423		5,896,315	9,604,485																			
Casualty or theft loss	112,490	734,440		79,248	823,838		1	1		1	1		—	—		26,914	100,009																			
Moving expenses deduction	919,784	4,215,539		866,313	3,379,825		11,300	36,154		31,951	128,515		—	—		220,231	873,345																			
Total miscellaneous deductions	7,981,137	26,489,911		5,178,594	17,593,133		182,850	574,016		605,464	1,450,390		7,814	12,619		2,036,416	8,839,553																			
Taxable income	30,712,337	1,422,482,957		21,691,9																																

Table 2.3—All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns		Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,717,138	227,549,246	151,768,889	41,228,942	75,780,357	1,631,598,627	30,659,321	199,155,397
Under \$5,000	17,383,148	14,697,388	10,528,042	2,413,516	4,169,346	-12,474,266	3,211	25,712
\$5,000 under \$10,000	14,952,855	22,188,425	15,860,946	3,742,550	6,327,479	28,819,917	138,046	33,298
\$10,000 under \$15,000	13,922,750	24,961,292	17,364,474	4,382,034	7,596,818	64,868,928	795,415	319,162
\$15,000 under \$20,000	11,543,228	21,711,381	15,080,177	3,718,551	6,631,204	64,868,907	2,955,558	2,116,440
\$20,000 under \$25,000	9,572,317	19,918,854	13,522,184	3,498,804	6,396,670	78,372,723	3,395,993	4,783,401
\$25,000 under \$30,000	7,838,225	17,740,357	11,691,089	3,160,310	6,049,267	87,064,829	3,109,497	6,283,480
\$30,000 under \$35,000	6,639,685	16,955,766	10,359,628	3,009,029	5,595,138	97,861,395	2,983,245	8,018,540
\$35,000 under \$40,000	5,643,101	14,819,982	9,368,213	2,816,968	5,451,769	105,419,103	2,800,603	9,263,486
\$40,000 under \$45,000	4,810,138	12,884,768	8,254,044	2,474,051	4,630,724	104,864,653	2,469,917	9,778,710
\$45,000 under \$50,000	4,026,929	11,427,734	7,194,720	2,201,349	4,233,015	104,228,645	2,199,438	10,305,486
\$50,000 under \$55,000	3,327,098	9,555,212	6,126,572	1,871,886	3,528,641	98,174,088	1,870,296	10,390,724
\$55,000 under \$60,000	2,656,515	7,784,027	4,942,482	1,490,752	2,841,545	85,618,481	1,488,820	9,811,774
\$60,000 under \$75,000	4,960,489	14,736,309	9,345,318	2,851,726	5,390,990	190,800,339	2,657,509	24,308,688
\$75,000 under \$100,000	3,276,142	9,660,193	6,203,996	1,832,432	3,456,198	156,275,178	1,829,435	22,796,840
\$100,000 under \$200,000	2,329,552	6,913,050	4,376,211	1,305,962	2,535,839	171,644,715	1,303,851	30,615,488
\$200,000 under \$500,000	644,027	1,944,102	1,198,805	354,550	745,287	102,764,918	354,135	23,194,055
\$500,000 under \$1,000,000	130,252	380,676	240,643	65,609	140,033	44,146,653	66,529	10,518,551
\$1,000,000 or more	60,677	169,732	111,346	27,862	58,386	68,379,432	27,822	16,603,563
Taxable returns, total	89,862,434	180,982,454	124,739,783	30,659,321	56,242,671	1,551,836,012	30,659,321	199,155,397
Nontaxable returns, total	23,854,704	46,566,792	27,029,106	10,569,621	19,537,686	79,762,615	—	—

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	38,858,766	69,896,216	1,556,242,145	28,732,528	189,574,703	891,650	1,246,533	42,744,890	822,926	6,151,902
Under \$5,000	2,303,150	3,879,736	-11,719,392	3,162	23,981	23,192	39,083	-527,147	13	822
\$5,000 under \$10,000	3,462,653	5,695,372	26,593,831	67,671	26,175	*18,354	*30,798	*161,495	*7,395	*1,449
\$10,000 under \$15,000	4,030,121	6,713,492	50,459,122	535,380	184,595	66,275	102,420	861,311	36,150	26,550
\$15,000 under \$20,000	3,372,947	6,814,187	58,872,442	2,645,817	1,773,704	75,087	97,662	1,288,480	71,082	86,316
\$20,000 under \$25,000	3,208,871	5,794,858	71,973,653	3,108,405	4,254,251	88,489	116,011	1,990,428	88,489	172,162
\$25,000 under \$30,000	2,995,794	5,522,409	82,555,851	2,946,006	5,885,943	85,879	116,017	2,416,055	86,527	216,702
\$30,000 under \$35,000	2,821,493	5,183,119	91,790,413	2,797,102	7,391,553	79,085	107,309	2,556,150	79,085	266,167
\$35,000 under \$40,000	2,695,147	5,112,704	100,896,042	2,680,174	8,789,428	78,111	109,130	2,930,894	78,111	286,414
\$40,000 under \$45,000	2,385,397	4,404,507	101,115,368	2,381,263	9,318,631	65,157	76,679	2,753,173	65,156	313,341
\$45,000 under \$50,000	2,135,924	4,005,134	101,148,549	2,134,013	9,915,289	42,784	65,358	2,011,970	42,784	210,018
\$50,000 under \$55,000	1,792,015	3,335,707	93,984,598	1,790,425	9,824,345	44,926	65,454	4,938,174	44,926	300,725
\$55,000 under \$60,000	1,450,718	2,719,256	83,222,877	1,449,286	9,506,960	38,907	62,888	2,214,235	38,907	273,805
\$60,000 under \$75,000	2,755,369	5,087,427	183,772,381	2,752,254	23,271,718	70,162	102,011	4,693,631	70,085	671,164
\$75,000 under \$100,000	1,760,145	3,252,143	150,116,040	1,757,155	21,818,705	62,490	88,399	5,395,597	62,490	837,387
\$100,000 under \$200,000	1,254,287	2,384,115	164,842,900	1,252,178	29,310,989	38,203	54,000	4,938,174	38,201	903,369
\$200,000 under \$500,000	342,055	704,136	99,073,508	341,675	22,367,864	10,461	17,755	3,006,583	10,441	595,806
\$500,000 under \$1,000,000	63,971	132,015	42,426,778	63,900	10,109,358	2,228	3,151	1,455,661	2,224	351,500
\$1,000,000 or more	26,702	54,899	65,116,084	26,664	15,801,202	860	1,406	2,228,188	859	539,206
Taxable returns, total	28,732,528	51,981,742	1,479,159,740	28,732,528	189,574,703	822,928	1,129,084	42,631,695	822,926	6,151,902
Nontaxable returns, total	10,126,238	17,914,475	77,082,405	—	—	68,724	117,449	113,195	—	—

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,702,745	2,005,877	57,815,742	1,251,939	5,536,075	1,771,501	2,631,731	48,734,681	1,188,858	4,771,048
Under \$5,000	79,992	103,335	-470,359	*31	*300	87,899	147,192	-249,067	*16	*802
\$5,000 under \$10,000	192,448	237,854	1,540,606	*32,140	*3,641	251,809	363,455	2,051,764	34,845	2,221
\$10,000 under \$15,000	260,589	298,137	3,251,276	127,078	53,305	324,717	482,769	4,067,383	132,952	61,268
\$15,000 under \$20,000	217,216	257,214	3,720,435	156,406	130,838	282,621	462,141	4,880,943	218,524	191,792
\$20,000 under \$25,000	226,594	267,685	5,046,124	219,793	325,720	162,977	218,116	3,568,459	155,552	216,119
\$25,000 under \$30,000	101,408	113,168	2,775,616	97,255	175,064	134,920	197,675	3,683,155	134,920	234,411
\$30,000 under \$35,000	117,963	142,837	3,789,526	115,081	324,218	113,132	162,872	3,679,687	112,632	308,550
\$35,000 under \$40,000	89,587	100,428	3,340,113	89,580	287,951	87,288	129,506	3,232,814	84,503	271,767
\$40,000 under \$45,000	55,443	70,143	2,344,855	55,443	215,400	54,353	79,395	2,321,109	54,277	221,716
\$45,000 under \$50,000	72,912	83,425	3,454,180	71,519	335,873	53,170	78,097	2,510,594	53,169	257,220
\$50,000 under \$55,000	64,288	70,773	3,374,122	64,285	353,211	42,535	55,707	2,235,708	42,535	253,358
\$55,000 under \$60,000	29,841	33,467	1,727,042	29,841	199,923	24,261	35,934	1,400,630	23,761	145,140
\$60,000 under \$75,000	89,310	103,564	5,926,536	88,525	707,899	64,382	97,888	4,269,953	63,722	534,289
\$75,000 under \$100,000	45,405	54,607	3,824,919	45,138	509,825	38,760	61,049	3,299,311	38,750	471,010
\$100,000 under \$200,000	45,035	51,950	6,111,662	45,035	1,071,340	30,740	46,773	3,979,535	30,740	736,069
\$200,000 under \$500,000	11,010	12,748	3,331,672	10,988	707,483	6,483	10,657	1,861,805	6,473	397,520
\$500,000 under \$1,000,000	2,626	3,160	1,755,737	2,621	411,080	1,003	1,706	667,696	1,000	147,658
\$1,000,000 or more	1,082	1,282	2,971,571	1,081	722,366	460	799	1,304,195	468	320,130
Taxable returns, total	1,251,939	1,445,784	53,843,166	1,251,939	5,536,075	1,188,858	1,686,062	43,404,443	1,188,858	4,771,048
Nontaxable returns, total	450,806	560,093	3,972,576	—	—	582,643	945,669	5,330,238	—	—

* Estimate should be used with caution because of the small number of sample returns on which it is based.
 NOTE: Detail may not add to totals because of rounding.

Table 2.4—All Returns: Exemptions by Type and Number of Exemptions, by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total			Total income tax	
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	113,717,138	227,649,246	161,768,889	41,228,942	76,780,357	1,631,698,627	30,669,321	199,166,397
Joint returns of married persons	48,377,437	150,613,922	96,764,876	27,503,167	63,859,047	1,371,551,800	23,459,307	177,185,448
Separate returns of married persons:								
Total	2,196,610	3,203,626	2,206,097	586,696	997,528	14,923,338	461,662	2,099,963
Spouse filing	2,163,763	3,130,774	2,142,682	581,866	988,192	14,636,079	459,351	2,061,911
Spouse not filing	31,767	72,851	63,515	4,741	9,336	287,259	2,311	38,042
Returns of heads of households	13,169,696	32,360,868	13,169,696	11,979,678	19,201,262	215,213,809	5,854,303	16,900,636
Returns of surviving spouses	111,478	296,663	111,478	111,478	185,176	2,771,389	67,832	278,888
Returns of single persons	49,873,116	41,074,188	39,636,843	1,048,123	1,637,344	27,138,292	816,217	3,690,473

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns, total	38,868,766	69,896,216	1,666,242,146	28,732,628	189,674,703	891,660	1,246,633	42,744,890	822,926	6,161,902
Joint returns of married persons	26,863,763	61,660,716	1,337,602,491	22,886,168	172,346,098	397,662	660,934	26,671,234	382,319	3,616,444
Separate returns of married persons:										
Total	540,849	906,308	13,612,923	426,287	1,878,287	29,948	46,623	1,093,671	23,680	188,849
Spouse filing	536,108	896,972	13,226,664	423,976	1,840,246	29,948	46,623	1,093,671	23,680	188,849
Spouse not filing	4,741	9,336	287,259	2,311	38,042	—	—	—	—	—
Returns of heads of households	10,960,236	16,721,888	193,863,492	6,081,221	13,978,008	94,549	130,690	2,761,039	64,620	332,918
Returns of surviving spouses	111,478	178,703	2,771,389	67,832	278,888	*4,006	*4,006	43,146	—	—
Returns of single persons	402,461	639,602	8,601,860	271,030	1,093,421	366,696	616,382	13,276,800	362,607	2,013,690

Size of adjusted gross income	Exemptions for dependents—Continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All returns, total	1,702,746	2,005,877	57,815,742	1,251,939	6,636,076	1,771,601	2,631,731	48,734,681	1,188,868	4,771,048
Joint returns of married persons	718,663	863,902	38,339,473	622,600	4,910,706	586,004	893,496	26,810,946	480,866	2,997,116
Separate returns of married persons:										
Total	2,134	2,636	241,648	2,133	48,379	21,442	43,961	646,963	17,434	69,130
Spouse filing	2,134	2,636	241,648	2,133	48,379	21,442	43,961	646,963	17,434	69,130
Spouse not filing	—	—	—	—	—	—	—	—	—	—
Returns of heads of households	**852,329	**976,403	**17,208,282	**667,227	**1,390,066	**966,703	**1,374,849	18,064,924	643,866	1,237,649
Returns of surviving spouses	**	**	**	**	**	**	**	90,049	2,467	7,021
Returns of single persons	129,620	162,935	2,026,339	69,980	186,938	209,363	319,426	4,132,801	144,236	460,131

* Estimate should be used with caution because of the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation
by Size of Adjusted Gross Income
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Type of tax computation by Size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Modified taxable income	Income tax before credits, regular tax computation		Tax generated		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Returns with regular tax computation only										
Total	92,529,613	3,323,982,186	2,249,399,336	2,253,847,786	92,529,613	448,488,454	92,529,613	448,605,074	92,529,613	449,560,617
Under \$5,000	4,620,163	12,442,656	2,887,298	2,891,116	4,620,163	431,488	4,620,163	434,460	4,620,163	434,460
\$5,000 under \$10,000	9,293,439	70,884,812	22,122,078	22,138,262	9,293,439	3,314,816	9,293,439	3,321,643	9,293,439	3,324,322
\$10,000 under \$15,000	11,973,962	160,473,168	63,089,926	63,124,040	11,973,962	9,469,692	11,973,962	9,469,027	11,973,962	9,531,624
\$15,000 under \$20,000	11,171,840	196,326,322	102,449,066	102,514,147	11,171,840	16,364,063	11,171,840	15,380,148	11,171,840	15,399,469
\$20,000 under \$25,000	9,449,290	211,800,262	123,788,169	123,872,498	9,449,290	18,659,337	9,449,290	18,616,743	9,449,290	18,693,236
\$25,000 under \$30,000	7,765,293	213,232,020	133,627,113	133,692,482	7,765,293	20,814,013	7,765,293	20,823,213	7,765,293	20,866,330
\$30,000 under \$40,000	12,206,508	423,714,396	279,896,393	280,004,476	12,206,508	46,629,708	12,206,508	45,648,766	12,206,508	45,684,941
\$40,000 under \$50,000	8,798,623	393,058,667	269,999,139	270,095,916	8,798,623	46,116,616	8,798,623	45,130,402	8,798,623	45,218,675
\$50,000 under \$75,000	10,888,807	663,813,087	484,983,240	485,128,480	10,888,807	87,506,854	10,888,807	87,518,278	10,888,807	87,633,608
\$75,000 under \$100,000	3,247,697	277,110,020	203,773,950	203,817,183	3,247,697	44,290,166	3,247,697	44,293,403	3,247,697	44,336,063
\$100,000 under \$200,000	2,295,225	300,860,046	227,463,274	227,746,847	2,295,225	67,401,566	2,295,225	67,410,062	2,295,225	67,496,926
\$200,000 under \$500,000	631,291	184,164,121	149,874,137	152,223,275	631,291	42,685,484	631,291	42,685,309	631,291	42,964,243
\$500,000 under \$1,000,000	128,072	86,699,609	73,248,061	74,030,816	128,072	20,727,841	128,072	20,727,805	128,072	20,786,464
\$1,000,000 or more	59,404	151,603,023	132,317,502	132,688,280	59,404	37,146,931	59,404	37,148,915	59,404	37,191,466
Returns with Form 9615 computation only										
Total	383,964	1,652,566	1,401,492	1,477,736	383,964	246,106	383,964	365,529	383,964	365,529
Under \$5,000	312,366	684,965	499,407	532,239	312,366	74,785	312,366	110,538	312,366	110,538
\$5,000 under \$10,000	42,943	255,583	213,133	226,410	42,943	31,948	42,943	52,296	42,943	52,296
\$10,000 under \$15,000	*13,521	*184,275	*154,797	*185,930	*13,521	23,207	*13,521	*36,680	*13,521	*36,680
\$15,000 under \$20,000	*6,408	*98,562	*90,875	*90,875	*6,408	*13,626	*6,408	*26,266	*6,408	*26,266
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	*6,420	*189,469	*178,937	*178,937	*6,420	*36,396	*6,420	*52,379	*6,420	*52,379
\$40,000 under \$50,000	*2,467	*107,810	*103,813	*103,813	*2,467	*22,834	*2,467	*30,073	*2,467	*30,073
\$50,000 under \$75,000	*1,320	*93,811	*86,449	*86,449	*1,320	*21,767	*1,320	*24,481	*1,320	*24,481
\$75,000 under \$100,000	*606	*41,434	*40,061	*40,061	*606	*10,745	*606	*12,939	*606	*12,939
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	*13	*36,667	*36,030	*36,030	*13	*9,809	*13	*9,898	*13	*9,898

Footnotes at end of table.

Table 3.1—Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation by Size of Adjusted Gross Income
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of tax computation by Size of adjusted gross income	Total tax credits		Income tax after credits		Alternative minimum tax		Total income tax				
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	As a percentage of		
									Modified taxable income	Adjusted gross income	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with regular tax computation only											
Total	12,414,809	6,747,632	89,288,820	442,802,986	108,566	691,232	89,284,056	443,494,218	19.7	13.3	4,793
Under \$5,000	48,133	619	4,585,434	433,841	—	—	4,585,434	433,841	15.0	3.5	94
\$5,000 under \$10,000	533,313	73,187	8,823,391	3,251,136	*261	*491	8,823,391	3,251,136	14.7	4.6	360
\$10,000 under \$15,000	2,690,466	1,031,694	9,808,126	8,499,930	*2,705	*1,802	9,808,126	8,501,682	13.5	5.6	710
\$15,000 under \$20,000	3,093,580	1,064,701	10,678,073	14,334,768	—	—	10,678,073	14,334,817	14.0	7.3	1,283
\$20,000 under \$25,000	807,684	322,572	9,421,290	18,370,663	*6,050	*22,215	9,421,290	18,392,878	14.8	8.7	1,946
\$25,000 under \$30,000	663,617	300,907	7,750,008	20,556,423	*3,214	*1,763	7,750,008	20,557,186	15.4	9.6	2,647
\$30,000 under \$40,000	1,192,878	502,680	12,185,440	45,182,282	*2,091	*2,089	12,186,930	45,184,350	16.1	10.7	3,702
\$40,000 under \$50,000	960,820	455,872	8,792,483	44,762,703	5,686	7,390	8,793,653	44,770,093	16.6	11.4	6,088
\$50,000 under \$75,000	1,455,676	732,940	10,885,990	86,900,668	19,006	45,982	10,886,828	86,946,661	18.7	13.3	7,985
\$75,000 under \$100,000	448,186	303,682	3,246,616	44,032,371	13,739	31,913	3,246,998	44,064,284	21.6	15.9	13,568
\$100,000 under \$200,000	339,261	572,306	2,293,790	56,923,620	30,205	145,530	2,294,712	57,069,150	25.1	19.0	24,864
\$200,000 under \$500,000	125,966	482,889	630,851	42,481,355	19,145	165,076	631,171	42,646,431	28.0	23.2	67,554
\$500,000 under \$1,000,000	33,317	253,015	127,995	20,533,450	4,959	104,204	128,048	20,637,653	27.9	24.1	181,141
\$1,000,000 or more	21,033	650,669	69,332	36,540,797	2,505	162,778	69,394	36,703,575	27.7	24.2	617,864
Returns with Form 8615 computation only											
Total	13,094	924	383,964	354,604	*8,113	*3,348	383,964	357,952	24.2	21.7	932
Under \$5,000	*10,426	*144	312,366	110,393	*2,704	*427	312,366	110,820	20.8	16.7	355
\$5,000 under \$10,000	*1,489	*54	42,943	52,242	*2,704	*1,041	42,943	53,283	23.6	20.8	1,241
\$10,000 under \$15,000	—	—	*13,621	*36,680	*2,704	*1,879	*13,621	*38,559	*20.7	*23.5	*2,852
\$15,000 under \$20,000	—	—	*5,408	*26,266	—	—	*5,408	*26,266	*28.9	*26.7	*4,857
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	—	—	*5,420	*52,379	—	—	*5,420	*52,379	*29.3	*27.6	*9,664
\$40,000 under \$50,000	—	—	*2,467	*30,073	—	—	*2,467	*30,073	*29.0	*27.9	*12,190
\$50,000 under \$75,000	*660	*537	*1,320	*23,924	—	—	*1,320	*23,924	*28.0	*26.5	*18,124
\$75,000 under \$100,000	*506	*7	*506	*12,932	—	—	*506	*12,932	*32.3	*31.2	*25,557
\$100,000 under \$200,000	—	—	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000	—	—	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 or more	*13	*182	*13	*9,715	—	—	*13	*9,715	*27.7	*26.5	*747,308

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.2—Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income								
	Total			Under 5 percent			5 under 7 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	89,862,434	3,298,920,383	447,126,703	15,393,879	188,733,619	6,502,434	10,022,006	196,974,490	11,990,623
Under \$5,000	4,907,058	10,114,814	615,302	3,639,863	9,951,544	227,605	352,799	907,960	49,856
\$5,000 under \$10,000	8,879,783	66,998,727	3,329,800	4,620,024	32,218,121	918,278	3,086,659	25,709,191	1,568,549
\$10,000 under \$15,000	9,822,147	123,311,559	8,540,277	2,539,241	32,299,476	798,109	721,402	8,749,437	527,263
\$15,000 under \$20,000	10,688,803	187,327,658	14,364,554	2,427,181	41,689,008	1,177,782	1,962,194	34,712,718	2,106,912
\$20,000 under \$25,000	9,429,905	211,173,561	18,402,064	1,038,639	22,900,102	737,998	1,418,099	31,698,554	1,939,933
\$25,000 under \$30,000	7,760,103	212,817,670	20,557,463	470,673	12,832,908	442,138	869,118	23,773,463	1,468,776
\$30,000 under \$40,000	12,216,500	424,130,001	45,303,446	404,603	13,840,429	462,362	877,454	30,130,326	1,867,291
\$40,000 under \$50,000	8,812,426	393,663,250	44,851,708	183,786	8,187,392	276,272	384,699	16,965,903	1,060,852
\$50,000 under \$75,000	10,924,763	656,060,396	87,241,466	122,553	7,236,547	256,307	290,021	16,888,000	1,039,248
\$75,000 under \$100,000	3,271,711	279,162,454	44,375,252	22,398	1,891,571	58,088	39,977	3,306,167	200,419
\$100,000 under \$200,000	2,325,498	305,030,894	57,823,643	19,472	2,573,864	68,665	17,437	2,121,871	131,376
\$200,000 or more	833,738	429,139,409	101,721,728	5,546	3,112,557	78,829	2,246	1,010,900	60,058
Joint returns	41,705,330	2,269,065,912	316,513,479	4,938,946	104,376,604	3,178,757	4,596,476	130,261,758	7,983,191
Under \$5,000	5,929	-2,197,038	55,344	—	—	—	—	—	—
\$5,000 under \$10,000	69,014	645,050	22,861	63,677	609,830	3,114	—	—	—
\$10,000 under \$15,000	1,787,200	22,686,730	632,687	1,697,706	21,388,103	549,936	84,496	1,235,285	64,392
\$15,000 under \$20,000	3,065,059	54,086,988	2,624,470	1,362,509	23,511,712	657,361	1,323,776	23,337,031	1,417,233
\$20,000 under \$25,000	3,864,644	86,936,000	5,760,095	806,472	17,833,946	588,343	1,055,887	23,664,913	1,442,632
\$25,000 under \$30,000	3,793,862	104,388,504	8,176,439	390,254	10,616,624	364,077	706,274	19,240,313	1,185,242
\$30,000 under \$40,000	7,399,811	269,066,229	23,189,003	334,784	11,484,214	395,084	759,394	26,109,098	1,614,719
\$40,000 under \$50,000	6,690,469	295,290,595	29,854,266	164,837	6,899,532	239,703	334,664	14,790,287	916,001
\$50,000 under \$75,000	9,465,329	569,360,130	72,312,648	98,095	5,837,641	210,466	279,991	16,294,348	1,003,047
\$75,000 under \$100,000	2,924,443	249,479,139	38,539,428	19,364	1,637,422	52,268	36,010	2,970,913	179,716
\$100,000 under \$200,000	2,043,691	267,539,337	49,580,129	16,490	2,177,654	58,827	13,873	1,689,031	105,024
\$200,000 or more	715,879	361,795,247	85,776,109	4,769	2,379,926	69,680	2,112	930,538	55,184
Single returns	39,525,170	784,137,629	103,484,996	8,410,185	50,423,617	1,413,761	4,215,477	40,771,728	2,488,049
Under \$5,000	4,873,222	12,478,720	551,142	3,619,840	9,869,430	226,892	346,091	886,226	48,704
\$5,000 under \$10,000	8,469,771	63,637,672	3,180,706	4,349,118	30,019,623	877,822	3,014,508	26,122,667	1,622,686
\$10,000 under \$15,000	7,061,287	87,633,409	7,317,264	279,764	3,348,195	101,278	519,732	6,926,656	371,290
\$15,000 under \$20,000	5,688,373	97,326,871	9,733,863	124,068	2,106,182	65,458	133,466	2,295,204	140,070
\$20,000 under \$25,000	3,994,267	89,314,487	9,847,797	45,480	1,012,365	27,774	79,602	1,806,993	113,700
\$25,000 under \$30,000	2,825,897	77,422,273	9,626,523	25,605	716,960	20,932	41,727	1,187,957	72,560
\$30,000 under \$40,000	3,436,317	117,631,961	17,026,328	30,160	1,036,511	27,313	45,620	1,595,588	98,703
\$40,000 under \$50,000	1,617,860	71,575,031	11,494,434	18,571	815,199	22,806	22,847	986,028	61,297
\$50,000 under \$75,000	1,095,229	64,834,470	11,671,710	13,359	774,296	24,709	6,271	368,610	22,394
\$75,000 under \$100,000	271,684	23,248,703	4,704,486	*2,132	*171,510	*3,591	*2,966	*248,368	*15,350
\$100,000 under \$200,000	219,789	29,093,320	6,532,586	1,504	194,611	5,712	2,619	300,152	18,604
\$200,000 or more	91,474	50,040,712	11,898,168	604	368,736	9,475	39	47,289	2,792

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—Continued								
	7 under 10 percent			10 under 12 percent			12 under 15 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Total	25,266,925	665,414,288	57,846,586	17,274,319	567,621,618	60,968,263	10,448,054	523,384,288	70,681,629
Under \$5,000	438,225	707,909	59,793	281,675	624,061	68,295	143,184	472,828	61,653
\$5,000 under \$10,000	986,806	7,681,293	642,324	53,631	468,198	48,773	91,925	671,311	91,560
\$10,000 under \$15,000	6,234,132	78,284,082	6,697,061	259,767	3,140,673	337,786	43,267	540,835	72,551
\$15,000 under \$20,000	2,407,474	41,146,805	3,642,731	3,808,636	68,300,659	7,213,763	65,592	1,161,500	160,623
\$20,000 under \$25,000	3,148,050	71,070,915	5,915,446	3,674,181	82,072,972	9,265,213	130,112	2,967,034	386,095
\$25,000 under \$30,000	3,304,025	90,693,316	7,924,447	973,787	27,099,618	2,906,601	2,066,942	56,692,366	7,516,781
\$30,000 under \$40,000	4,389,176	152,027,139	13,300,766	3,359,334	118,362,747	12,736,350	1,242,069	41,729,446	5,762,298
\$40,000 under \$50,000	2,628,634	116,828,060	10,317,681	2,733,220	120,879,902	13,228,720	1,559,905	71,884,129	9,426,315
\$50,000 under \$75,000	1,558,195	88,971,187	7,758,098	1,850,969	108,631,287	12,036,573	3,995,558	238,200,840	32,243,465
\$75,000 under \$100,000	119,501	10,048,385	893,531	214,908	18,013,869	2,009,576	828,036	69,967,011	9,606,242
\$100,000 under \$200,000	47,996	6,878,805	607,543	59,864	7,480,487	832,143	264,578	31,866,139	4,371,594
\$200,000 or more	4,711	2,176,392	187,186	4,348	2,568,144	284,471	16,885	7,240,851	993,452
Joint returns	12,696,546	462,679,061	40,161,991	7,396,304	341,300,645	37,260,031	6,891,147	377,661,181	50,977,976
Under \$5,000	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	—	—	—	*2,294	*33,009	*3,570	—	—	—
\$15,000 under \$20,000	374,309	7,165,364	632,798	*2,705	*42,556	*4,840	*261	*4,161	*574
\$20,000 under \$25,000	1,989,116	45,131,489	3,663,994	*7,764	*175,067	*19,685	*2,704	*66,667	*8,505
\$25,000 under \$30,000	2,455,769	67,608,843	5,885,366	231,958	6,777,258	686,542	*1,393	*37,602	*4,742
\$30,000 under \$40,000	3,735,516	130,028,346	11,374,213	2,552,632	90,814,121	9,704,196	*10,012	*371,499	*48,218
\$40,000 under \$50,000	2,469,448	109,952,494	9,715,820	2,558,154	113,227,190	12,379,497	1,061,018	49,865,049	6,442,710
\$50,000 under \$75,000	1,610,641	86,228,206	7,527,454	1,775,606	104,364,451	11,568,291	3,764,607	224,267,075	30,333,698
\$75,000 under \$100,000	113,879	9,668,964	851,934	205,495	17,226,797	1,922,060	791,778	66,964,008	9,189,172
\$100,000 under \$200,000	43,807	5,363,201	461,880	55,432	6,896,028	767,562	255,776	30,730,636	4,214,227
\$200,000 or more	4,061	1,732,153	148,542	3,276	1,744,168	193,789	13,597	6,353,986	736,132
Single returns	9,993,046	139,916,676	12,262,681	8,468,909	173,882,043	19,102,634	3,827,906	116,007,462	16,721,792
Under \$5,000	438,225	707,909	59,793	281,675	624,061	68,295	143,184	472,828	61,653
\$5,000 under \$10,000	924,951	7,110,446	698,765	46,733	415,394	43,036	91,925	671,311	91,560
\$10,000 under \$15,000	6,965,166	74,920,917	6,396,496	232,552	2,757,998	298,762	32,460	412,921	56,710
\$15,000 under \$20,000	1,673,171	27,341,399	2,572,809	3,696,360	64,514,160	6,797,031	47,806	826,107	106,645
\$20,000 under \$25,000	334,015	7,620,695	765,129	3,486,001	77,882,322	8,815,209	36,008	798,408	102,389
\$25,000 under \$30,000	305,621	8,380,076	748,912	412,461	11,115,427	1,241,382	2,017,291	55,354,352	7,335,026
\$30,000 under \$40,000	244,557	8,232,775	709,745	266,898	9,019,292	998,387	1,023,820	33,776,853	4,728,391
\$40,000 under \$50,000	72,923	3,133,039	273,209	94,167	4,102,973	461,154	267,979	11,879,918	1,609,604
\$50,000 under \$75,000	26,830	1,679,951	132,950	31,568	1,813,769	197,672	137,816	7,970,136	1,102,157
\$75,000 under \$100,000	*4,535	*385,673	*33,119	6,356	540,487	60,410	21,276	1,767,621	*243,113
\$100,000 under \$200,000	*2,718	*339,291	*29,412	3,362	448,720	49,633	5,671	726,659	100,294
\$200,000 or more	444	263,404	22,341	777	647,440	71,674	2,679	1,350,349	184,350

Footnotes at end of table

Table 3.2—Returns with Total Income Tax* Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—Continued								
	15 under 17 percent			17 under 25 percent			25 under 30 percent		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total	6,001,832	306,316,871	48,962,522	5,932,699	659,974,573	136,664,814	471,722	200,953,786	52,766,416
Under \$5,000	*20,408	*44,474	*7,065	108,029	273,297	57,162	*15,010	*64,169	*14,180
\$5,000 under \$10,000	—	—	—	32,636	201,371	44,685	*6,669	*35,148	*10,103
\$10,000 under \$15,000	—	—	—	*10,817	*135,748	*27,212	*2,704	*32,042	*9,473
\$15,000 under \$20,000	—	—	—	*10,817	*192,236	*34,762	*6,408	*98,562	*26,266
\$20,000 under \$25,000	*15,608	*354,877	*56,322	—	—	—	—	—	—
\$25,000 under \$30,000	52,328	1,469,881	231,087	*7,811	*219,206	*38,805	*2,704	*67,905	*17,418
\$30,000 under \$40,000	1,477,548	50,654,876	8,081,956	459,056	17,237,006	3,020,802	*7,228	*266,956	*71,262
\$40,000 under \$50,000	406,686	18,149,713	2,901,052	907,181	40,346,681	7,601,691	*4,274	*194,211	*62,174
\$50,000 under \$75,000	1,829,309	116,369,030	18,366,117	1,271,023	80,278,494	16,343,414	*2,149	*148,753	*38,980
\$75,000 under \$100,000	838,424	71,419,186	11,441,216	1,182,417	102,134,628	19,624,224	24,211	2,234,677	572,490
\$100,000 under \$200,000	346,831	42,186,297	6,787,768	1,441,870	193,843,915	40,060,109	122,766	18,396,708	4,800,950
\$200,000 or more	15,792	6,768,638	1,089,960	601,142	226,113,093	61,012,066	*279,607	179,434,766	47,163,120
Joint returns									
Total	2,760,306	216,805,814	34,631,285	3,113,254	480,378,240	100,307,076	279,107	154,962,732	40,634,020
Under \$5,000	*1,393	*6,228	*939	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	*2,704	*21,125	*4,219	—	—	—
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	—	—	—
\$20,000 under \$25,000	—	—	—	—	—	—	—	—	—
\$25,000 under \$30,000	*2,294	*58,025	*9,523	*510	*13,125	*2,288	*2,704	*67,905	*17,418
\$30,000 under \$40,000	*1,807	*71,673	*11,388	*3,859	*118,792	*22,302	*1,808	*67,486	*18,883
\$40,000 under \$50,000	*3,614	*155,001	*26,033	*1,894	*86,642	*16,503	*1,808	*86,401	*22,101
\$50,000 under \$75,000	1,698,342	101,977,180	16,206,392	433,019	30,064,127	5,316,765	*989	*64,369	*16,526
\$75,000 under \$100,000	805,478	68,639,217	10,994,103	950,846	82,362,032	15,286,685	*262	*24,246	*7,107
\$100,000 under \$200,000	333,667	40,461,681	6,506,642	1,277,748	172,146,942	35,299,686	42,519	7,447,874	1,924,003
\$200,000 or more	13,722	6,446,809	877,263	442,674	196,686,454	44,368,829	229,018	147,204,451	38,627,981
Single returns									
Total	1,960,313	75,885,486	12,150,916	2,476,323	151,510,879	30,647,985	167,730	35,585,007	9,367,881
Under \$5,000	*19,015	*38,247	*6,126	108,029	273,297	57,162	*15,010	*64,169	*14,180
\$5,000 under \$10,000	—	—	—	27,128	165,361	37,348	*5,408	*32,891	*9,489
\$10,000 under \$15,000	—	—	—	*10,817	*135,748	*27,212	*2,704	*32,042	*9,473
\$15,000 under \$20,000	—	—	—	*8,113	*145,251	*26,625	*6,408	*98,562	*26,266
\$20,000 under \$25,000	*10,458	*238,526	*38,476	—	—	—	—	—	—
\$25,000 under \$30,000	*15,984	*461,221	*71,036	*7,301	*206,081	*36,517	—	—	—
\$30,000 under \$40,000	1,425,761	48,785,608	7,796,161	394,056	14,995,143	2,614,976	*5,420	*189,469	*62,379
\$40,000 under \$50,000	307,836	13,650,228	2,192,426	831,063	36,899,476	6,843,712	*2,467	*107,810	*30,073
\$50,000 under \$75,000	148,491	8,580,627	1,381,222	729,548	43,650,132	8,773,637	*660	*47,714	*12,842
\$75,000 under \$100,000	21,474	1,817,848	292,735	190,809	16,269,658	3,531,431	21,628	2,006,018	511,755
\$100,000 under \$200,000	9,687	1,277,865	206,605	123,676	16,367,671	3,638,381	70,250	9,392,199	2,463,300
\$200,000 or more	1,608	1,036,418	166,128	45,773	22,403,073	6,062,093	38,774	23,624,143	6,238,123

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income—Continued								
	30 under 50 percent			50 under 100 percent			100 percent or more		
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax
All returns	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total	30,523	2,742,958	1,007,578	9,322	599,348	369,090	11,155	2,795,458	366,848
Under \$5,000	—	—	—	—	—	—	7,865	2,921,428	69,703
\$5,000 under \$10,000	—	—	—	*2,294	*11,682	*9,922	*338	*2,412	*6,805
\$10,000 under \$15,000	*8,113	*93,127	*36,523	*2,704	*36,139	*34,319	—	—	—
\$15,000 under \$20,000	*1,489	*26,972	*11,421	—	—	—	†	†	†
\$20,000 under \$25,000	*2,704	*63,736	*26,701	—	—	—	**2,714	**55,418	**76,462
\$25,000 under \$30,000	*2,705	*68,763	*21,155	**	**	**	**	**	**
\$30,000 under \$40,000	*32	*1,078	*368	—	—	—	—	—	—
\$40,000 under \$50,000	*6,014	*228,209	*96,625	**	**	**	*26	*1,176	*1,614
\$50,000 under \$75,000	3,126	198,424	77,705	*4,322	*551,628	*324,848	**	**	**
\$75,000 under \$100,000	*607	*41,519	*12,961	**	**	**	*3	*329	*399
\$100,000 under \$200,000	4,329	625,515	225,449	**	**	**	†	†	†
\$200,000 or more	2,604	1,396,626	499,669	**	**	**	†	†	†
Joint returns									
Total	23,202	2,389,644	882,485	5,949	409,273	249,596	5,093	2,149,039	257,071
Under \$5,000	—	—	—	—	—	—	4,636	2,203,266	54,405
\$5,000 under \$10,000	—	—	—	*2,294	*11,682	*9,922	*338	*2,412	*6,805
\$10,000 under \$15,000	—	—	—	—	—	—	—	—	—
\$15,000 under \$20,000	*1,489	*26,972	*11,421	—	—	—	†	†	†
\$20,000 under \$25,000	*2,704	*63,736	*26,701	—	—	—	**10	**239	*332
\$25,000 under \$30,000	*2,705	*68,763	*21,155	—	—	—	**	**	**
\$30,000 under \$40,000	—	—	—	—	—	—	—	—	—
\$40,000 under \$50,000	*6,006	*227,848	*95,471	**	**	**	*26	*1,176	*1,614
\$50,000 under \$75,000	2,205	136,287	49,629	*3,654	*397,692	*239,673	**	**	**
\$75,000 under \$100,000	†	†	†	**	**	**	*3	*329	*399
\$100,000 under \$200,000	4,178	601,785	216,694	**	**	**	†	†	†
\$200,000 or more	2,209	1,234,846	446,694	**	**	**	†	†	†
Single returns									
Total	7,029	333,444	118,465	3,369	188,275	118,271	4,885	365,888	102,562
Under \$5,000	—	—	—	—	—	—	*2,153	*437,414	*8,346
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$15,000	*5,408	*62,794	*21,734	*2,704	*36,139	*34,319	—	—	—
\$15,000 under \$20,000	—	—	—	—	—	—	†	†	†
\$20,000 under \$25,000	—	—	—	—	—	—	*2,704	*55,179	*75,120
\$25,000 under \$30,000	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	*24	*821	*273	—	—	—	—	—	—
\$40,000 under \$50,000	†	†	†	—	—	—	—	—	—
\$50,000 under \$75,000	*660	*47,522	*23,098	*664	*152,137	*83,951	—	—	—
\$75,000 under \$100,000	†	†	†	**	**	**	—	—	—
\$100,000 under \$200,000	*161	*23,730	*8,855	**	**	**	†	†	†
\$200,000 or more	272	158,782	51,420	**	**	**	†	†	†

* Estimate should be used with caution due to the small number of sample returns on which it is based.

† Data deleted to avoid disclosure of information for specific taxpayers. Data are included in the appropriate totals.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to totals because of rounding.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income		All returns	Total tax liability		Tax credits				Earned income credit used to offset income tax before credits			
			Number of returns	Amount	Total		Child care credit		Credit for the elderly or disabled		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)		
All returns, total	113,717,138	92,133,322	12,483,636	468,631,227	8,831,187	2,549,004	339,818	61,898	6,702,209	1,616,812		
No adjusted gross income	904,876	141,694	514	269,376	645	..	..	..	..	..
\$1 under \$5,000	16,478,272	5,764,830	58,569	890,827	764	..	..	..	..	..
\$5,000 under \$10,000	14,962,865	9,488,820	545,261	4,116,672	79,195	..	..	..	..	..
\$10,000 under \$15,000	13,922,780	10,220,388	2,690,466	9,641,896	1,031,694	163,967	121,405	19,888	390,028	55,371		
\$15,000 under \$20,000	11,543,228	10,841,825	3,098,630	16,702,020	1,067,166	309,271	66,101	26,601	2,317,344	842,829		
\$20,000 under \$25,000	9,672,317	9,470,084	809,076	19,883,489	322,653	624,633	12,117	13,479	2,862,794	716,864		
\$25,000 under \$30,000	7,838,225	7,788,061	663,693	22,016,248	599,191	278,276	..	..	..	..
\$30,000 under \$40,000	12,282,786	12,240,172	48,006,450	1,194,367	609,047	248,899	..	..	..	..
\$40,000 under \$50,000	8,837,067	8,820,603	966,829	47,099,364	869,793	337,418	..	..	..	..
\$50,000 under \$75,000	10,944,102	10,932,794	1,464,110	91,341,312	738,877	564,715	..	..	..	..
\$75,000 under \$100,000	3,276,142	3,273,355	458,318	46,334,329	308,738	168,769	..	..	..	..
\$100,000 under \$200,000	2,329,562	2,326,700	349,311	60,364,496	588,621	86,300	..	..	..	..
\$200,000 under \$500,000	644,027	643,396	129,921	44,387,081	498,697	..	..	..	..	..
\$500,000 under \$1,000,000	130,252	130,116	34,002	21,116,700	264,108	756	..	..	..	..
\$1,000,000 or more	60,677	60,696	21,489	37,474,967	664,446	..	..	..	..	..
Taxable returns, total	89,862,434	89,862,434	9,243,630	466,786,930	5,608,660	2,266,746	198,180	41,006	3,022,638	861,923		
No adjusted gross income	7,386	7,386	86	81,681	633	..	..	..	..	..
\$1 under \$5,000	4,899,673	4,899,673	23,831	567,284	360	..	..	..	..	..
\$5,000 under \$10,000	8,879,783	8,879,783	72,868	3,748,406	17,603	..	..	..	..	..
\$10,000 under \$15,000	9,822,147	9,822,147	524,619	9,276,424	266,760	14,832	45,990	10,614	397,203	229,792		
\$15,000 under \$20,000	10,688,803	10,688,803	2,604,863	16,432,606	826,168	177,327	60,693	18,498	2,472,676	623,566		
\$20,000 under \$25,000	9,429,906	9,429,906	781,077	19,797,634	301,736	273,149	..	..	..	..
\$25,000 under \$30,000	7,760,103	7,760,103	648,409	21,911,869	268,653	248,886	..	..	..	..
\$30,000 under \$40,000	12,216,500	12,216,500	1,173,299	47,930,794	466,220	398,419	..	..	..	..
\$40,000 under \$50,000	8,812,426	8,812,426	960,867	47,081,410	446,812	336,060	..	..	..	..
\$50,000 under \$75,000	10,924,763	10,924,763	1,462,066	91,296,648	728,479	563,904	..	..	..	..
\$75,000 under \$100,000	3,271,711	3,271,711	467,619	46,328,620	300,062	168,769	..	..	..	..
\$100,000 under \$200,000	2,326,498	2,326,498	348,798	60,369,180	582,890	86,300	..	..	..	..
\$200,000 under \$500,000	643,104	643,104	129,794	44,386,604	492,606	..	..	..	..	..
\$500,000 under \$1,000,000	130,062	130,062	33,977	21,116,416	260,531	..	..	..	..	..
\$1,000,000 or more	60,671	60,671	21,479	37,474,869	660,179	756	..	..	..	..
Nontaxable returns, total	23,854,704	2,270,888	3,239,906	1,844,297	1,222,637	282,269	141,638	20,893	2,679,671	754,889		

Footnotes at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax credits—Continued										Income tax after credits		Total income tax	
	Minimum tax credit		Foreign tax credit		General business credit		Other tax credits		Number of returns	Amount	Number of returns	Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount						
All returns, total	33,609	214,226	772,143	1,682,307	262,573	616,288	24,764	36,881	89,844,226	446,296,392	89,862,434	447,126,703		
No adjusted gross income	*87	*580	*14	*2	414	63	—	—	714	352	7,386	65,566		
\$1 under \$5,000	—	—	25,321	471	—	—	—	—	4,897,801	544,234	4,899,673	549,746		
\$5,000 under \$10,000	—	—	14,303	590	*4,640	*328	—	—	8,879,445	3,322,662	8,879,783	3,329,800		
\$10,000 under \$15,000	—	—	26,013	2,491	*17,953	*6,640	—	—	9,821,647	8,536,610	9,822,147	8,540,277		
\$15,000 under \$20,000	—	—	29,589	10,440	14,809	14,809	—	—	10,688,531	14,363,685	10,688,803	14,364,564		
\$20,000 under \$25,000	*1,653	*86	33,702	17,001	*11,680	*12,744	—	—	9,429,898	18,379,614	9,429,905	18,402,064		
\$25,000 under \$30,000	*328	*7	38,753	16,267	18,439	31,795	*2,704	*46	7,750,084	20,556,429	7,750,103	20,557,463		
\$30,000 under \$40,000	—	—	69,537	51,394	31,684	44,450	*1,807	*992	12,213,279	45,294,708	12,216,500	45,303,446		
\$40,000 under \$50,000	*100	*25	71,813	33,349	26,596	71,238	*1,807	*2,204	8,811,129	44,844,051	8,812,426	44,851,708		
\$50,000 under \$75,000	*2,808	*4,760	123,005	86,331	46,085	79,257	*4,322	*2,010	10,923,534	87,191,762	10,924,763	87,241,466		
\$75,000 under \$100,000	3,780	8,337	86,156	82,586	25,251	59,038	*660	*9	3,271,053	44,341,122	3,271,711	44,375,252		
\$100,000 under \$200,000	8,485	31,331	137,996	354,420	31,842	106,613	6,267	10,857	2,324,392	67,673,243	2,325,498	67,823,643		
\$200,000 under \$500,000	9,714	45,919	76,973	361,111	19,333	67,338	5,176	8,277	642,410	43,263,538	643,104	43,437,775		
\$500,000 under \$1,000,000	3,802	38,382	23,498	185,337	**9,215	**123,976	1,865	3,288	129,898	20,826,516	130,062	20,942,219		
\$1,000,000 or more	2,851	84,801	15,473	481,517	**	**	1,156	8,198	60,410	37,158,867	60,571	37,341,734		
Taxable returns, total	33,196	212,523	751,679	1,617,294	210,673	523,184	24,761	35,810	89,844,226	446,296,392	89,862,434	447,126,703		
No adjusted gross income	*83	*579	**	**	**	**	—	—	714	352	7,386	65,566		
\$1 under \$5,000	—	—	*23,832	*350	—	—	—	—	4,897,801	544,234	4,899,673	549,746		
\$5,000 under \$10,000	—	—	13,716	375	*2,347	*150	—	—	8,879,445	3,322,662	8,879,783	3,329,800		
\$10,000 under \$15,000	—	—	22,447	933	*10,099	2,695	—	—	9,821,647	8,536,610	9,822,147	8,540,277		
\$15,000 under \$20,000	—	—	26,886	6,764	*11,881	5,157	—	—	10,688,531	14,363,685	10,688,803	14,364,564		
\$20,000 under \$25,000	*1,653	*86	33,115	15,290	*2,838	723	—	—	9,429,898	18,379,614	9,429,905	18,402,064		
\$25,000 under \$30,000	—	—	38,165	14,525	*7,034	2,346	*2,704	*46	7,750,084	20,556,429	7,750,103	20,557,463		
\$30,000 under \$40,000	—	—	60,843	25,275	21,624	18,387	*1,807	*992	12,213,279	45,294,708	12,216,500	45,303,446		
\$40,000 under \$50,000	*76	*18	71,078	32,575	23,769	62,493	*1,807	*2,204	8,811,129	44,844,051	8,812,426	44,851,708		
\$50,000 under \$75,000	*2,808	*4,760	122,346	79,040	46,924	78,961	*4,322	*2,010	10,923,534	87,191,762	10,924,763	87,241,466		
\$75,000 under \$100,000	3,780	8,337	85,573	73,992	25,134	58,946	*660	*9	3,271,053	44,341,122	3,271,711	44,375,252		
\$100,000 under \$200,000	8,471	31,164	137,837	352,303	31,503	102,266	6,267	10,857	2,324,392	67,673,243	2,325,498	67,823,643		
\$200,000 under \$500,000	9,678	45,129	76,895	356,037	19,309	67,185	5,173	8,206	642,410	43,263,538	643,104	43,437,775		
\$500,000 under \$1,000,000	3,798	37,890	23,479	182,311	**9,209	**123,876	1,865	3,288	129,898	20,826,516	130,062	20,942,219		
\$1,000,000 or more	2,848	84,560	15,466	477,534	**	**	1,156	8,198	60,410	37,158,867	60,571	37,341,734		
Nontaxable returns, total	413	1,703	20,464	65,014	51,900	93,104	*3	*71	—	—	—	—		

Footnotes at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Alternative minimum tax		All other taxes													
Size of adjusted gross income		Number of returns		Amount		Total		Tax from recomputing prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income	
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)			
All returns, total	132,096	830,311	13,978,806	22,163,136	60,739	66,023	2,442,179	1,196,718	11,615,984	20,869,584	227,866	32,854			
No adjusted gross income	6,699	65,204	154,176	213,792	302	1,151	8,579	15,200	144,764	196,618	*2,704	*684			
\$1 under \$5,000	*4,676	*6,612	1,022,119	417,124	—	—	*15,683	*1,816	990,028	414,942	*18,929	*366			
\$5,000 under \$10,000	*3,303	*7,138	1,424,736	1,097,847	—	—	47,839	10,324	1,337,603	1,077,128	*53,366	10,396			
\$10,000 under \$15,000	*6,909	*3,687	1,352,367	1,326,090	*249	*16	161,564	33,706	1,190,877	1,288,645	29,029	2,722			
\$15,000 under \$20,000	*273	*870	1,124,715	1,364,597	—	—	148,962	31,626	968,409	1,324,169	43,267	8,902			
\$20,000 under \$25,000	*5,067	*22,450	1,124,463	1,481,444	—	—	162,681	63,739	967,312	1,426,728	*16,010	*1,977			
\$25,000 under \$30,000	*3,233	*2,034	1,064,950	1,457,786	—	—	209,462	63,502	861,565	1,393,279	*11,861	*1,004			
\$30,000 under \$40,000	3,822	8,738	1,797,978	2,702,004	*5,059	*352	390,628	121,741	1,429,938	2,576,266	23,523	3,644			
\$40,000 under \$50,000	5,813	7,657	1,471,182	2,247,666	*6,906	*2,281	400,440	160,746	1,102,652	2,093,637	*15,847	*992			
\$50,000 under \$75,000	19,398	49,704	1,966,835	4,099,847	6,683	2,467	583,466	302,892	1,436,473	3,793,065	10,380	1,422			
\$75,000 under \$100,000	14,675	34,130	672,561	1,959,077	8,260	371	183,003	152,312	497,853	1,806,126	*3,299	*269			
\$100,000 under \$200,000	31,991	150,400	593,322	2,540,853	9,910	1,411	112,395	140,808	489,479	2,398,094	*669	*477			
\$200,000 under \$500,000	19,567	174,237	182,254	949,306	7,862	4,215	13,432	82,689	168,307	862,003	—	—			
\$500,000 under \$1,000,000	5,166	116,703	31,772	173,481	*5,508	*53,758	2,768	13,909	28,263	150,376	—	—			
\$1,000,000 or more	2,634	182,867	16,374	133,233	**	**	1,389	20,908	12,462	69,509	—	—			
Taxable returns, total	132,096	830,311	11,177,505	19,660,227	49,686	66,522	2,280,281	1,142,649	8,974,782	18,418,170	169,808	26,266			
No adjusted gross income	6,699	66,204	3,531	16,125	*28	*745	93	976	3,496	14,275	—	—			
\$1 under \$5,000	*4,576	*5,512	87,818	17,538	—	—	*2,704	*51	82,410	17,468	*2,704	*19			
\$5,000 under \$10,000	*3,303	*7,138	594,708	418,606	—	—	*13,162	*4,165	546,392	407,049	36,166	7,391			
\$10,000 under \$15,000	*6,909	*3,667	762,678	735,147	—	—	83,429	13,687	666,367	719,883	*16,226	*1,577			
\$15,000 under \$20,000	*273	*870	949,201	1,068,060	—	—	130,074	25,869	796,068	1,036,178	37,859	7,004			
\$20,000 under \$25,000	*5,067	*22,450	1,084,286	1,395,470	—	—	160,336	53,035	932,184	1,340,966	*12,306	*1,469			
\$25,000 under \$30,000	*3,233	*2,034	1,017,003	1,354,207	—	—	207,168	63,500	823,617	1,289,703	*11,861	*1,004			
\$30,000 under \$40,000	3,822	8,738	1,774,307	2,627,348	*5,059	*352	387,426	120,911	1,408,073	2,502,440	23,523	3,644			
\$40,000 under \$50,000	5,813	7,667	1,463,106	2,229,702	*6,399	*2,274	400,440	150,746	1,096,081	2,076,691	*15,847	*992			
\$50,000 under \$75,000	19,398	49,704	1,948,804	4,065,082	6,683	2,467	582,505	299,516	1,428,900	3,761,678	10,380	1,422			
\$75,000 under \$100,000	14,675	34,130	670,917	1,953,368	8,260	371	183,003	152,312	496,208	1,800,416	*3,299	*269			
\$100,000 under \$200,000	31,991	150,400	592,120	2,535,537	9,910	1,411	112,384	140,787	488,288	2,392,800	*669	*477			
\$200,000 under \$500,000	19,567	174,237	181,962	947,729	7,844	4,146	13,402	82,343	168,066	861,066	—	—			
\$500,000 under \$1,000,000	5,166	116,703	31,719	173,196	*5,503	*53,756	2,765	13,846	28,214	150,156	—	—			
\$1,000,000 or more	2,634	182,867	15,349	133,126	**	**	1,389	20,908	12,439	69,403	—	—			
Nontaxable returns, total	—	—	2,801,300	2,602,908	1,063	501	161,898	53,069	2,641,202	2,441,414	59,057	7,587			

Footnotes at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total			Tax payments		
	Number of returns	Amount		Number of returns	Amount	Income tax withheld		Estimated tax payments	
						Number of returns	Amount	Number of returns	Amount
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total	1,354,956	659,341	21,583,816	104,815,832	495,921,666	97,747,178	386,525,874	12,806,826	91,607,397
No adjusted gross income	38,812	19,974	763,183	391,586	1,074,466	240,974	566,870	117,968	426,766
\$1 under \$5,000	206,776	76,042	10,723,442	12,739,150	2,889,738	12,316,944	2,540,638	378,453	301,042
\$5,000 under \$10,000	481,794	311,974	5,464,034	12,437,887	8,218,808	11,685,889	7,327,364	844,478	813,376
\$10,000 under \$15,000	496,501	224,200	3,702,362	12,745,348	15,066,734	11,599,133	13,270,227	1,426,331	1,714,701
\$15,000 under \$20,000	128,727	27,132	701,404	11,162,728	20,466,028	10,175,407	18,060,732	1,438,052	2,284,206
\$20,000 under \$25,000	*2,345	*19	102,233	9,383,983	23,788,065	8,701,587	21,217,075	1,196,941	2,434,490
\$25,000 under \$30,000	—	—	50,175	7,739,843	25,898,246	7,293,167	23,364,806	920,616	2,442,860
\$30,000 under \$40,000	—	—	42,616	12,171,007	54,670,154	11,432,778	48,702,781	1,583,369	5,710,283
\$40,000 under \$50,000	—	—	16,564	8,762,077	52,262,348	8,333,002	48,692,808	1,113,479	5,240,779
\$50,000 under \$75,000	—	—	11,308	10,888,951	95,596,635	10,261,725	82,681,358	1,744,899	12,036,415
\$75,000 under \$100,000	—	—	2,787	3,258,519	46,174,581	3,009,353	37,440,912	748,177	7,860,001
\$100,000 under \$200,000	—	—	2,862	2,307,986	57,272,326	2,014,589	39,544,190	844,393	16,637,234
\$200,000 under \$500,000	—	—	631	638,334	40,509,827	525,225	23,821,601	331,680	13,874,628
\$500,000 under \$1,000,000	—	—	137	129,428	18,960,760	107,579	10,288,289	74,584	6,743,128
\$1,000,000 or more	—	—	81	60,326	33,074,949	49,826	11,018,025	42,425	14,188,497
Taxable returns, total	—	—	—	86,995,578	485,391,353	79,840,612	377,895,946	11,866,107	89,922,246
No adjusted gross income	—	—	—	5,342	76,352	2,305	22,976	902	20,380
\$1 under \$5,000	—	—	—	3,563,807	916,638	3,396,296	808,426	151,909	88,537
\$5,000 under \$10,000	—	—	—	7,868,808	5,815,494	7,368,753	6,276,191	579,418	492,038
\$10,000 under \$15,000	—	—	—	9,107,804	11,755,123	8,114,422	10,261,916	1,243,530	1,439,008
\$15,000 under \$20,000	—	—	—	10,383,190	19,527,690	9,446,622	17,283,703	1,366,820	2,142,245
\$20,000 under \$25,000	—	—	—	9,270,254	23,674,579	8,599,522	21,049,387	1,181,595	2,404,538
\$25,000 under \$30,000	—	—	—	7,687,124	25,735,936	7,241,391	23,267,591	903,909	2,397,101
\$30,000 under \$40,000	—	—	—	12,122,901	54,464,630	11,399,591	48,579,765	1,563,935	6,530,879
\$40,000 under \$50,000	—	—	—	8,745,102	52,204,041	8,317,208	46,645,952	1,110,733	5,229,486
\$50,000 under \$75,000	—	—	—	10,874,568	95,506,534	10,253,956	82,646,361	1,736,858	11,983,884
\$75,000 under \$100,000	—	—	—	3,254,596	46,141,712	3,006,042	37,424,088	745,502	7,849,363
\$100,000 under \$200,000	—	—	—	2,304,933	57,182,886	2,012,452	39,518,742	842,873	15,474,211
\$200,000 under \$500,000	—	—	—	637,632	40,482,287	524,797	23,811,414	331,277	13,859,025
\$500,000 under \$1,000,000	—	—	—	129,283	18,951,158	107,484	10,284,007	74,467	6,737,645
\$1,000,000 or more	—	—	—	50,244	33,057,393	49,770	11,015,427	42,378	14,173,904
Nontaxable returns, total	1,354,956	659,341	21,583,816	18,820,254	10,530,313	17,906,566	8,629,728	940,718	1,686,151

Footnotes at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
 (All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments—Continued							Earned income credit, refundable portion		
	Payment with request for extension of filing time		Excess social security taxes withheld		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
All returns, total	1,304,663	16,704,169	931,283	906,327	682,348	146,124	47,799	33,976	8,698,476	6,266,077
No adjusted gross income	24,738	73,077	4,152	4,214	49,481	14,464	*671	85	39,817	24,296
\$1 under \$5,000	86,911	38,531	**772	**273	34,751	9,257	—	—	1,849,229	700,329
\$5,000 under \$10,000	83,608	62,963	**	**	66,531	14,402	*5,408	700	3,090,476	2,697,143
\$10,000 under \$15,000	71,494	70,252	*829	*1,536	69,902	9,018	—	—	3,144,597	1,823,679
\$15,000 under \$20,000	53,089	87,709	*1,330	*1,054	76,708	29,133	*6,212	*2,194	674,366	120,630
\$20,000 under \$25,000	74,568	120,330	*1,446	*14	68,985	15,611	*2,345	*544	—	—
\$25,000 under \$30,000	61,992	82,298	—	—	51,616	8,292	—	—	—	—
\$30,000 under \$40,000	114,022	243,664	*3,305	*3,668	79,982	7,294	*5,420	*2,464	—	—
\$40,000 under \$50,000	113,025	309,390	22,903	6,426	71,475	12,718	*1,469	*228	—	—
\$50,000 under \$75,000	183,282	716,317	326,023	145,858	67,152	9,678	7,674	8,009	—	—
\$75,000 under \$100,000	116,770	658,459	246,627	208,409	20,856	5,434	8,535	1,366	—	—
\$100,000 under \$200,000	178,065	1,859,386	232,941	318,126	18,470	6,070	6,816	7,319	—	—
\$200,000 under \$500,000	104,273	2,664,104	68,570	143,398	4,941	1,475	2,248	4,620	—	—
\$500,000 under \$1,000,000	30,078	1,886,471	15,125	42,018	**2,396	**2,288	*1,001	*6,446	—	—
\$1,000,000 or more	20,747	7,832,217	8,368	30,332	**	**	**	**	—	—
Taxable returns, total	1,153,949	16,539,261	923,414	898,853	496,069	101,187	47,124	33,861	—	—
No adjusted gross income	788	29,926	542	849	2,347	1,211	*3	*9	—	—
\$1 under \$5,000	36,096	19,575	—	—	—	—	—	—	—	—
\$5,000 under \$10,000	50,496	45,027	—	—	*11,625	*1,538	*5,408	*700	—	—
\$10,000 under \$15,000	50,183	48,564	—	—	43,378	5,645	—	—	—	—
\$15,000 under \$20,000	43,267	72,101	*587	*884	63,137	26,561	*6,212	*2,194	—	—
\$20,000 under \$25,000	70,805	104,484	*1,446	*14	68,985	15,611	*2,345	*544	—	—
\$25,000 under \$30,000	46,337	65,341	—	—	43,628	6,903	—	—	—	—
\$30,000 under \$40,000	112,356	241,279	*2,646	*3,044	78,535	7,199	*5,420	*2,464	—	—
\$40,000 under \$50,000	113,021	309,335	22,903	6,426	70,716	12,613	*1,469	*228	—	—
\$50,000 under \$75,000	182,921	712,995	324,501	145,606	67,152	9,678	7,674	9,009	—	—
\$75,000 under \$100,000	114,794	653,131	246,867	208,351	20,848	5,414	8,535	1,366	—	—
\$100,000 under \$200,000	177,915	1,868,462	232,931	318,090	18,394	6,061	6,816	7,319	—	—
\$200,000 under \$500,000	104,172	2,662,495	68,622	143,288	4,933	1,469	2,244	4,596	—	—
\$500,000 under \$1,000,000	30,051	1,884,686	15,116	41,984	**2,391	**2,283	**998	**6,430	—	—
\$1,000,000 or more	20,735	7,831,870	8,354	30,316	**	**	**	**	—	—
Non-taxable returns, total	150,715	164,908	7,869	6,475	186,279	43,937	674	116	8,698,476	6,266,077

Footnotes at end of table.

Table 3.3—All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income—Continued
(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Total				Overpayment				Tax due at time of filing				Predetermined estimated tax penalty	
	Number of returns		Amount		Refunded		Credited to 1991 estimated tax		Number of returns		Amount		Number of returns	Amount
	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)		
All returns, total	83,607,580	88,479,352	80,514,484	78,103,386	4,394,058	10,375,966	26,986,948	56,561,150	3,792,027	636,676				
No adjusted gross income	364,918	969,143	321,927	844,806	59,687	124,338	77,969	132,047	18,639	2,290				
\$1 under \$5,000	12,352,618	3,182,598	12,241,304	3,097,111	189,546	85,488	2,593,681	486,548	70,767	3,190				
\$5,000 under \$10,000	11,704,642	7,833,788	11,481,224	7,451,681	360,963	182,187	2,397,903	946,147	231,746	11,867				
\$10,000 under \$15,000	10,962,081	8,894,496	10,647,197	8,478,908	494,087	216,588	2,746,606	1,466,619	304,429	19,640				
\$15,000 under \$20,000	9,053,339	6,554,637	8,774,979	6,309,020	412,047	246,617	2,444,235	1,700,061	334,763	27,426				
\$20,000 under \$25,000	7,474,240	5,718,892	7,223,008	5,504,391	355,722	214,601	2,073,869	1,846,372	329,029	31,066				
\$25,000 under \$30,000	6,022,026	5,731,361	5,827,706	5,449,618	279,983	281,743	1,804,169	1,874,615	263,111	26,251				
\$30,000 under \$40,000	9,012,209	10,852,417	8,851,233	10,051,736	532,066	600,681	3,243,889	4,042,211	487,868	54,499				
\$40,000 under \$50,000	6,388,344	8,970,991	6,114,803	8,460,088	392,207	520,903	2,428,337	3,868,760	383,717	60,763				
\$50,000 under \$75,000	6,834,078	12,436,489	6,441,649	11,294,967	588,849	1,141,522	4,097,254	8,280,011	659,719	98,846				
\$75,000 under \$100,000	1,806,869	4,716,987	1,635,153	3,953,811	254,503	763,176	1,459,999	4,931,448	289,006	54,713				
\$100,000 under \$200,000	1,168,450	6,627,166	931,208	4,083,431	298,941	1,643,736	1,162,068	8,841,137	308,338	121,801				
\$200,000 under \$500,000	286,104	3,268,924	182,051	1,779,678	130,066	1,489,346	354,996	7,222,956	102,438	76,777				
\$500,000 under \$1,000,000	67,972	1,473,414	30,199	638,659	33,349	834,755	71,470	3,657,879	**28,468	**67,881				
\$1,000,000 or more	29,690	2,848,066	10,843	715,682	22,075	2,132,384	30,632	7,276,440	**	**				
Taxable returns, total	64,354,436	73,500,967	61,586,498	63,549,491	3,994,568	9,951,476	26,383,660	56,512,022	3,545,527	613,839				
No adjusted gross income	1,769	30,988	1,427	20,933	552	10,066	5,616	37,834	841	516				
\$1 under \$5,000	2,991,317	602,043	2,934,133	570,615	96,694	31,428	1,895,217	253,732	35,686	943				
\$5,000 under \$10,000	6,886,052	2,786,156	6,733,678	2,702,927	222,229	83,229	1,981,997	726,470	166,269	7,403				
\$10,000 under \$15,000	7,318,769	3,731,872	7,036,790	3,670,577	424,379	161,296	2,486,236	1,267,366	240,930	16,193				
\$15,000 under \$20,000	8,318,171	5,629,680	8,050,661	5,398,111	387,269	231,569	2,355,812	1,560,240	306,748	24,008				
\$20,000 under \$25,000	7,366,703	5,551,544	7,121,463	5,342,313	348,731	209,231	2,058,794	1,803,646	317,753	29,147				
\$25,000 under \$30,000	5,970,955	5,616,022	5,777,235	5,346,054	272,984	269,968	1,776,444	1,816,487	250,004	23,731				
\$30,000 under \$40,000	8,974,219	10,484,812	8,616,528	9,919,623	526,717	566,190	3,228,270	4,004,790	482,592	53,813				
\$40,000 under \$50,000	6,373,926	8,926,843	6,100,390	8,406,544	392,113	620,299	2,423,895	3,854,839	381,908	50,627				
\$50,000 under \$75,000	6,821,660	12,372,235	6,430,852	11,236,164	586,568	1,136,071	4,092,984	8,259,730	655,976	97,480				
\$75,000 under \$100,000	1,903,207	4,889,548	1,632,351	3,936,422	262,941	753,126	1,459,739	4,931,076	288,061	64,621				
\$100,000 under \$200,000	1,155,797	5,542,050	928,612	4,006,959	298,174	1,535,061	1,161,663	8,940,072	307,945	121,728				
\$200,000 under \$500,000	285,446	3,242,565	181,505	1,757,275	129,863	1,485,290	354,910	7,222,536	102,373	76,763				
\$500,000 under \$1,000,000	67,833	1,484,018	30,089	630,750	33,300	833,269	71,459	3,657,796	**28,463	**				
\$1,000,000 or more	29,612	2,830,591	10,784	704,195	22,045	2,126,396	30,626	7,276,412	**	**				
Nontaxable returns, total	19,153,144	14,978,386	18,927,986	14,553,894	399,500	424,491	1,603,287	1,049,128	246,500	22,837				

* Estimate should be used with caution due to the small number of sample returns on which it is based.

** Data combined to avoid disclosure of information for specific taxpayers.

NOTE: Detail may not add to total because of rounding.

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	All returns								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All tax rates	93,078,637	3,342,902,181	2,268,362,234	1,419,666,758	462,122,734	308,092,222	446,276,704	13.3	19.7
15 percent (Form 8814)	9,541	— 153,652	3,045	3,045	459	459	188	(¹)	6.2
16 percent	66,757,284	1,341,313,212	720,133,359	719,114,057	107,988,969	107,867,109	104,896,837	7.8	14.6
28 percent	23,161,464	1,240,207,758	914,993,910	279,630,323	173,754,395	78,296,490	172,888,965	13.9	18.9
33 percent ¹	3,050,051	365,960,931	288,964,043	82,232,848	74,032,038	27,136,840	73,452,650	20.1	25.4
28 percent ¹	716,242	393,921,368	342,790,143	337,378,876	95,980,470	94,466,085	94,984,459	24.1	27.7
Form 8615	383,964	1,652,566	1,477,736	1,207,610	366,403	326,240	354,604	21.5	24.0
Tax rate classes	Joint returns and returns of surviving spouses								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All tax rates	42,634,059	2,286,481,609	1,563,615,546	955,164,284	319,437,774	215,414,223	316,136,584	13.8	20.2
15 percent (Form 8814)	9,535	— 129,850	3,039	3,039	458	458	188	(¹)	6.2
16 percent	26,409,580	799,853,206	426,733,482	424,820,433	63,847,563	63,723,066	62,401,012	7.8	14.7
28 percent	13,741,145	892,894,025	645,804,510	198,762,528	122,854,873	55,653,508	122,138,560	13.7	18.9
33 percent ¹	1,966,324	280,648,711	219,207,190	63,905,464	56,332,790	21,088,803	55,871,610	19.9	25.5
28 percent ¹	507,376	313,215,517	272,867,325	267,672,820	76,402,090	74,948,390	75,725,215	24.2	27.8
Form 8615	—	—	—	—	—	—	—	—	—
Tax rate classes	Separate returns of married persons								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All tax rates	1,844,519	52,531,545	37,785,567	24,275,347	8,068,956	5,707,117	7,901,628	15.0	20.9
15 percent (Form 8814)	**	**	**	**	**	**	**	**	**
16 percent	**1,168,719	**16,309,614	**9,093,561	**9,093,311	**1,363,460	**1,363,997	**1,332,445	**8.2	**14.7
28 percent	564,776	18,430,933	13,734,147	4,570,676	2,654,193	1,279,789	2,649,702	14.4	19.3
33 percent ¹	108,589	7,622,306	5,100,540	1,837,398	1,571,258	606,341	1,550,104	20.3	25.4
28 percent ¹	12,435	10,168,691	8,857,318	8,774,962	2,480,046	2,456,989	2,369,377	23.3	26.8
Form 8615	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 3.4—Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	Returns of heads of households								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All tax rates	8,970,262	218,641,815	122,131,319	90,593,365	20,997,783	15,916,629	18,896,908	8.6	15.5
16 percent (Form 8814)	—	—	—	—	—	—	—	—	—
16 percent	7,854,088	154,674,722	73,606,637	73,400,634	11,022,242	11,010,095	9,061,809	6.9	12.3
28 percent	1,038,161	49,445,981	36,506,380	9,396,170	6,705,630	2,630,928	6,621,356	13.4	18.1
33 percent ¹	63,730	7,813,814	6,136,970	1,851,377	1,694,869	610,966	1,576,743	20.2	26.7
28 percent ¹	14,283	6,807,297	5,982,332	5,946,183	1,675,062	1,664,651	1,647,000	24.2	27.6
Form 8615	—	—	—	—	—	—	—	—	—

Tax rate classes	Returns of single persons								
	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
All tax rates	39,629,697	785,247,213	544,829,803	349,532,762	103,618,221	71,054,254	103,341,683	13.2	19.0
16 percent (Form 8814)	**	**	**	**	**	**	**	**	**
16 percent	**30,334,803	**370,561,866	**211,799,685	**211,799,685	**31,765,706	**31,769,952	**31,810,571	**8.6	**16.0
28 percent	7,817,374	279,436,818	218,948,873	66,900,950	41,539,699	18,732,266	41,479,347	14.8	18.9
33 percent ¹	911,408	69,876,100	57,620,343	14,638,607	14,633,131	4,830,740	14,464,193	20.7	26.1
28 percent ¹	182,148	63,729,863	56,083,167	54,985,910	16,423,281	16,396,055	16,242,868	23.9	27.7
Form 8615	383,964	1,652,566	1,477,735	1,207,610	366,403	325,240	354,604	21.5	24.0

* Estimate should be used with caution due to the small number of sample returns on which it is based.

(†) Percentage not computed.

** Data combined to avoid disclosure of information for specific taxpayers.

¹ For 1990, the tax rate schedules contained only two basic rates: 16 percent and 28 percent. However, taxable income over certain levels was subject to an additional 6 percent tax, creating a temporary 33 percent marginal rate. The purpose behind this was to phase out the benefit of the 16 percent rate and the benefit of the deduction for personal exemptions for taxpayers and dependents. After these benefits were phased out, the marginal tax rate returned to 28 percent; the average rate was also 28 percent.

NOTE: Detail may add to totals due to rounding.

Table 3.5—Returns with Modified Taxable Income: Tax Generated by Rate and by Size of Adjusted Gross Income

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specified rate					
					15 percent (from Form 8614)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	93,078,637	2,263,661,033	2,268,362,234	452,122,734	164,960	88,325	13,471	92,345,532	1,439,483,894	216,922,584
Under \$2,000	1,881,067	664,766	667,109	106,061	1,061	387	68	1,880,619	691,663	88,748
\$2,000 under \$4,000	2,006,411	1,192,648	1,216,792	202,928	—	—	—	2,003,706	1,029,379	164,407
\$4,000 under \$6,000	2,680,870	3,310,922	3,323,288	614,382	—	—	—	2,680,870	3,132,982	469,947
\$6,000 under \$8,000	3,876,663	7,473,863	7,489,341	1,129,646	*2,704	*189	*30	3,873,949	7,416,249	1,112,437
\$8,000 under \$10,000	3,950,011	13,089,817	13,102,489	1,966,294	*2,346	*1,173	*176	3,927,666	13,087,446	1,963,117
\$10,000 under \$12,000	4,661,920	19,376,342	19,386,846	2,914,128	—	—	—	4,661,920	19,334,269	2,900,139
\$12,000 under \$14,000	4,991,661	27,642,706	27,677,692	4,139,610	—	—	—	4,991,661	27,481,601	4,122,240
\$14,000 under \$16,000	4,696,768	33,464,977	33,466,767	6,017,634	*2,346	*1,166	*174	4,696,768	33,464,611	6,019,692
\$16,000 under \$18,000	4,637,620	39,167,223	39,213,273	6,886,866	*2,704	*2,460	*368	4,634,916	39,166,262	6,874,788
\$18,000 under \$20,000	4,392,922	46,283,928	46,306,636	6,952,396	—	—	—	4,392,922	46,246,647	6,936,997
\$20,000 under \$26,000	9,467,897	123,842,029	123,932,637	18,620,394	*8,608	*6,269	*941	9,464,698	123,668,770	18,648,816
\$26,000 under \$30,000	7,766,369	133,628,020	133,693,406	20,819,243	*76	*36	*6	7,766,369	127,672,170	19,136,826
\$30,000 under \$40,000	12,236,837	280,604,693	280,626,387	46,761,420	23,908	12,711	1,907	12,233,370	262,388,348	37,858,262
\$40,000 under \$50,000	8,817,271	270,449,636	270,563,607	46,209,089	16,181	7,196	1,123	8,817,268	234,976,906	36,246,386
\$50,000 under \$75,000	10,926,426	466,617,729	466,701,466	87,809,121	36,299	18,080	2,713	10,926,361	331,336,436	49,700,316
\$75,000 under \$100,000	3,272,134	206,237,666	206,293,763	44,607,036	23,931	12,966	1,944	3,272,134	101,710,189	16,266,628
\$100,000 under \$200,000	2,326,498	230,497,142	230,807,168	68,176,866	30,273	16,464	2,627	2,228,879	70,023,602	10,603,626
\$200,000 under \$500,000	642,867	162,667,211	166,076,010	43,483,307	11,666	7,462	1,132	212,998	6,862,608	1,027,891
\$500,000 under \$1,000,000	129,977	74,316,628	76,117,603	21,031,963	1,906	1,097	166	642	13,304	1,996
\$1,000,000 or more	60,479	134,663,688	134,924,166	37,778,662	1,063	711	108	137	3,683	537

Size of adjusted gross income	Tax generated at specified rate											
	28 percent			33 percent ¹			28 percent ¹			Form 8616		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Total	26,211,606	401,431,348	112,400,777	3,060,061	63,366,863	27,611,061	716,242	342,784,204	96,979,677	383,964	1,207,610	326,240
Under \$2,000	—	—	—	—	—	—	—	—	—	170,380	86,069	18,716
\$2,000 under \$4,000	—	—	—	—	—	—	—	—	—	113,466	187,412	49,260
\$4,000 under \$6,000	—	—	—	—	—	—	—	—	—	64,170	190,308	46,660
\$6,000 under \$8,000	—	—	—	—	—	—	—	—	—	*14,600	*72,902	*18,840
\$8,000 under \$10,000	—	—	—	—	—	—	—	—	—	*2,704	*13,670	*3,883
\$10,000 under \$12,000	—	—	—	—	—	—	—	—	—	*6,408	*62,686	*16,183
\$12,000 under \$14,000	—	—	—	—	—	—	—	—	—	*8,113	*86,991	*19,667
\$14,000 under \$16,000	—	—	—	—	—	—	—	—	—	—	—	—
\$16,000 under \$18,000	*6,408	*2,368	*663	—	—	—	—	—	—	*2,704	*43,206	*12,162
\$18,000 under \$20,000	*9,413	*12,672	*3,646	—	—	—	—	—	—	*2,704	*46,316	*13,661
\$20,000 under \$26,000	269,901	267,699	74,926	—	—	—	—	—	—	—	—	—
\$26,000 under \$30,000	2,404,247	6,021,199	1,686,936	—	—	—	—	—	—	—	—	—
\$30,000 under \$40,000	3,762,838	26,047,196	7,663,216	—	—	—	—	—	—	*6,420	*177,131	*62,061
\$40,000 under \$50,000	4,276,034	36,412,364	9,916,462	30,006	56,366	18,271	—	—	—	*2,467	*102,676	*29,696
\$50,000 under \$75,000	9,626,927	131,094,110	36,708,361	666,220	4,188,732	1,376,682	—	—	—	*1,320	*86,096	*24,406
\$75,000 under \$100,000	3,236,466	96,690,343	27,046,296	461,661	6,940,248	2,290,282	—	—	—	*608	*40,016	*12,934
\$100,000 under \$200,000	2,217,304	94,323,683	26,410,603	1,760,166	63,097,383	17,622,138	98,819	13,348,248	3,738,949	—	—	—
\$200,000 under \$500,000	211,474	9,640,048	2,699,213	209,700	19,061,746	6,296,976	429,866	119,493,166	33,468,084	—	—	—
\$500,000 under \$1,000,000	396	16,646	4,363	321	19,126	6,982	129,432	76,069,628	21,019,466	—	—	—
\$1,000,000 or more	106	4,319	1,209	76	6,262	1,733	80,336	134,676,274	37,766,077	*13	*36,027	*9,897

* Estimate should be used with caution due to the small number of sample returns on which it is based.

¹ For 1990, the tax rate schedules contained only two basic rates: 15 percent and 28 percent. However, taxable income over certain levels was subject to an additional 5 percent tax, creating a temporary 33 percent marginal tax rate. The purpose behind this was to phase out the benefit of the 15 percent rate and the benefit of the deduction for personal exemptions for taxpayers and dependents. After these benefits were phased out, the marginal rate reverted to 28 percent; the average tax rate was also 28 percent.

NOTE: Detail may not add totals because of rounding.

Table 3.6—Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates	93,078,537	2,268,362,234	452,152,710	42,634,059	1,563,615,546	319,449,936
15 percent (Form 8814)	164,960	88,325	13,471	148,128	76,967	11,767
15 percent	92,345,532	1,439,483,894	215,922,584	42,117,148	935,416,984	140,312,648
28 percent	26,211,505	401,431,348	112,400,777	15,707,468	290,228,647	81,264,021
33 percent ¹	3,050,051	83,366,853	27,611,061	1,966,324	65,031,493	21,460,393
28 percent ¹	716,242	342,784,204	96,979,577	607,376	272,861,465	76,401,207
Form 8615	383,964	1,207,610	325,240	—	—	—

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	1,844,519	37,785,567	8,069,678	8,970,262	122,131,319	21,001,518	39,629,697	544,829,803	103,631,579
15 percent (Form 8814)	625	353	53	16,094	10,962	1,644	113	43	6
15 percent	1,832,079	20,018,641	3,002,796	8,955,979	102,203,657	15,330,549	39,440,326	381,844,612	57,276,692
28 percent	673,364	7,066,617	1,978,345	1,101,891	12,081,380	3,382,786	8,728,782	92,055,804	26,775,625
33 percent ¹	108,589	1,843,761	608,441	63,730	1,852,991	611,487	911,408	14,638,607	4,830,740
28 percent ¹	12,435	8,867,296	2,480,043	14,283	5,982,328	1,675,052	182,148	55,083,126	15,423,275
Form 8615	—	—	—	—	—	—	383,964	1,207,610	325,240

NOTE: Detail may not add totals because of rounding.

Section 4

Explanation of Terms

The Explanation of Terms is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanations in this section relate to column or stub titles used in one or more tables in this report. They provide background or limitations to such titles and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. **Definitions marked with the symbol Δ have been revised for 1990 to reflect changes in the law.**

Further information about many of the items in this report can be found in Section 5, *1990 Forms and Instructions*.

Adjusted Gross Income Less Deficit Δ (line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, fringe benefits, directors' fees, and similar items;
- Taxable interest received;
- Dividends and capital gains distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;

- Net income derived from a business, profession, or farm;
- Net gains from the sale of property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security or tier 1 railroad retirement benefits;
- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1990. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Social security benefits and railroad retirement benefits;
- Qualified foreign earned income;
- Part or all of the gain from sale of principal residence by individuals who are 55 years of age or older; and
- Postponed gain from the sale of principal residence.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were

subtracted to arrive at adjusted gross income (line 31):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension (SEP)) and certain contributions to individual retirement arrangements (IRAs);
- Deduction of one-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation; and
- Certain expenses of qualified performing artists.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

Adjustments

See "Statutory Adjustments."

Advance Earned Income Credit Payments

(included in the total on line 53, Form 1040)

Taxpayers who believed they would be eligible for the earned income credit at the end of the year could receive the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment. (See also "All Other Taxes.")

Alimony

(lines 11, 29, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them and deductions (adjustments to total income) for the person paying them.

All Other Taxes

(lines 48,50,51,52, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess "golden parachute" payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which includes the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as part of "total income tax" and is one of the criteria for determining the taxable or nontaxable classification of a return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due, or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax".)

Alternative Minimum Tax

(line 49, Form 1040)

The alternative minimum tax (AMT) was levied on income before deducting benefits received in the form of deductions and exclusions which reduced an individual's regular income tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the preferential treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 8, Form 6251) was defined as taxable income with certain adjustments plus the amount of tax preference items. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and income. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$40,000. The maximum amount for a single or head of household taxpayer was \$30,000, and for a married couple filing separately, \$20,000. The AMT exclusion was phased out if AMTI exceeded cer-

tain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$232,500. For joint returns the range was \$150,000 to \$310,000, and for married couples filing separately, the range was \$75,000 to \$155,000.

If there was an amount remaining after subtracting the exemption, it was multiplied by the alternative minimum tax rate of 21 percent and then reduced by the recalculated alternative minimum tax foreign tax credit. This amount was then reduced, but not below zero, by the regular income tax before credits (line 38, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

Business or Profession, Net Income or Loss

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a non-farm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at net profit or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other income" (line 22, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual summer issue of the *Statistics of Income Bulletin*.

Capital Assets

See "Sales of Capital Assets, Net Gain or Loss."

Capital Gain Distributions Reported on Form 1040

(line 14, Form 1040)

These distributions included long-term capital gains either credited or distributed to individual taxpayers by regulated investment companies, mutual funds, and real estate investment trusts. Usually, taxpayers reported capital gains distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gains or losses to report on Schedule D.

Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

Casualty and Theft Loss Deduction, Nonbusiness

(line 18, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. Beginning with 1987, a deduction for a casualty or theft loss covered by insurance could be taken only if an insurance claim for reimbursement was filed promptly.

Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualifying expenses included those for services performed within the home by non-dependent baby-sitters, maids, or cooks. Expenditures paid for the care of

children under the age of 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the lesser of earned income or \$2,400 if one qualifying child or dependent was involved, and the lesser of earned income or \$4,800 if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income of \$28,000 or more.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

Contributions Deduction

(line 17, Schedule A)

Taxpayers could deduct contributions to organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A, and were limited to one-half of the taxpayer's AGI.

Credit for Federal Tax on Gasoline and Special Fuels

(line 60, Form 1040)

This credit (claimed on Form 4136) was allowed for Federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, if they were used for certain nontaxable or reduced-tax-rate purposes (such as farm or off-road use). The credit could reduce unpaid total tax liability or

could be refunded. A one-time credit (or refund) was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle after January 1, 1985.

Credit for the Elderly and Disabled

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly and permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65, who had retired with a permanent and total disability, and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provision of law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least 12 months, or was determined to be terminal.

The maximum credit available was \$1,125 and was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

Credit from Regulated Investment Companies

(line 61, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit for their proportional share of the tax paid.

Credit to 1991 Estimated Tax

(line 65, Form 1040)

This amount was the part of the overpayment of 1990 tax which taxpayers specifically requested to be credited to their estimated tax for 1991. (See also "Overpayment" and "Estimated Tax Payments.")

Deduction of Self-Employment Tax Δ

(line 25, Form 1040)

Beginning with 1990, if a taxpayer had income from self-employment and owed self-employment tax, one-half of that tax was deductible. The amount was subtracted, as an adjustment, from total income in the calculation of AGI. (See also Section 1, *Changes in Law*.)

Dividends

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude so-called dividends on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

Earned Income Credit Δ

(line 57, Form 1040)

The maximum credit for 1990 was \$953, and the amount not used to offset income tax liability could be refunded. The credit was available to workers who had a child living with them for more than half the year and whose earned income and adjusted gross income were both less than \$20,264. The credit was based on earned income, consisting of wages, salaries, other employee compensation, and net earnings from self-employment. Taxpay-

ers could not take the credit if their filing status was single or married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit was divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

Employee Business Expenses

See "Unreimbursed Employee Business Expenses."

Estate or Trust Net Income or Loss

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items, described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually received), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets and other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or

trusts, i.e., the net amount computed on a return-by-return basis.

Estimated Tax Payments

(line 56, Form 1040)

This figure represents the total of the tax payments made for 1990 using Form 1040ES, and any overpayment from the taxpayer's 1989 return that was applied to 1990 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1990, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1990, or (b) 100% of the tax shown on Form 1040 for 1989.

Excess Social Security Taxes Withheld Δ

(line 59, Form 1040)

If a taxpayer earned more than \$51,300 (\$48,000 for 1989) in total wages from two or more employers in 1990, too much social security (FICA) or Railroad Retirement Act (RTA) tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security tax withheld could be taken as a credit toward payment of the taxpayer's income tax. In the case of a joint return, the credit was computed separately for each taxpayer.

Exemptions Δ

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,050 deduction (\$2,000 for 1989) was allowed for each exemption claimed. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1990:

- 1) The individual received more than half of his or her support for 1990 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,050. An exception to the income limitation was granted to children under age 19, or full-time students under age 24.

Farm Net Income or Loss

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and included in capital gains. Farm rental income was included in rent net income or loss (see also "Farm Rental Income or Loss").

Farm Rental Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

Filing Status

See "Marital Filing Status."

Foreign Earned Income Exclusion

(line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualified individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1990 could be carried back 2 years and then forward 5 years.

Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. The forms represent different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, may only be used if an individual's taxable income is less \$50,000, income may come only from a limited number of sources, and the taxpayer may not itemize deductions. The Form 1040 must be used if taxable income is greater than \$50,000. In addition, the taxpayer must file Form 1040 if he or she itemizes deductions or has income (or losses) from a source not provided for on Form 1040A or 1040EZ. (For a complete description of each form see Section 5, *1990 Forms and Instructions*, page 84.)

General Business Credit

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, and the research credit. Taxpayers claiming more than one of the business credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

Home Mortgage Interest Deduction

See "Interest Paid Deduction."

Income Subject to Tax

See "Modified Taxable Income."

Income Tax After Credits

(line 47 less line 57 (earned income credit), Form 1040)

To arrive at income tax after credits, taxpayers deducted total credits (line 46, Form 1040) from

income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining was tabulated as "income tax after credits."

Income Tax Before Credits

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

Income Tax Withheld

(line 55, Form 1040)

Income tax withheld included amounts deducted from salaries, wages, and tips, as reported on Form W-2, and from pensions, annuities, and certain gambling winnings as reported on Forms W-2P and W-2G. Amounts withheld from total distributions of profit-sharing, retirement plans, and individual retirement arrangements were reported on Form 1099-R.

In some cases, a backup withholding rate of 20 percent was required for interest, dividend, and royalty payments, which, generally, were not subject to withholding.

Individual Retirement Arrangement Deductible Payments

(lines 24a and 24b, Form 1040)

An individual retirement arrangement (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were covered by an employer retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still allowed for such taxpayers.) Deductible contributions could be subtracted

from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) an individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year must be made not later than the due date of the individual's return for that year.

Individual Retirement Arrangement Taxable Distributions

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. An exception to this rule was tax-free roll-over distributions from one retirement account to another, or the extent to which the payout represented previous non-deductible IRA contributions.

Interest Paid Deduction Δ

(line 13, Schedule A)

Interest expenses, except for business or investment, were divided into two categories: personal interest and deductible home mortgage interest. Personal interest included items such as credit card interest, revolving charge account interest, and interest on bank loans. Only 10 percent of personal interest was deductible for 1990, whereas 20 percent was deductible for 1989.

The rules for deducting home mortgage interest for 1990 were: (1) if a taxpayer took out a mortgage *before* October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was *after* October 13, 1987, and the funds were used to buy, build, or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less, and (3) taxpayers could deduct all of the interest on an additional \$100,000 of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that was allocable to property held for investment) was fully deductible up to the amount of net investment income; interest that was disallowed (i.e., in excess of investment income) could be carried forward to the succeeding tax year, and deducted to the extent of the investment income limitation. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

Interest Received

See "Taxable Interest Received."

Interest, Tax-Exempt

See "Tax-Exempt Interest."

Itemized Deductions

See "Total Itemized Deductions" and specific types.

Marginal Tax Rates

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return (see also "Tax Generated").

Marital Filing Status

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of households or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of households; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the taxable year. If one spouse died during the tax year, the other was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the entire year.

Medical and Dental Expense Deduction

(lines 1-4, Schedule A)

Qualified medical expenses included payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premiums by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only if they were not available except by prescription or were for insulin. Taxpayers could also deduct a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care.

Minimum Tax Credit

(line 45, Form 1040)

A minimum tax credit could be taken for 1990 by certain taxpayers who paid alternative minimum tax for 1989. The credit was that part of the 1989 alternative minimum tax based on adjustments or preference items that deferred tax rather than caused

permanent avoidance of tax. If all of the minimum tax credit could not be used for 1990, the excess could be carried forward to later years.

Miscellaneous Itemized Deductions

(lines 20-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the second type were fully deductible.

Limited Miscellaneous Deductions: Unreimbursed employee business expenses, tax preparation fees, and expenses of producing income (including qualifying educational expenses), were limited to the amount that exceeded 2 percent of adjusted gross income.

Other Miscellaneous Deductions: Other, fully deductible expenses included such items as gambling losses (limited to gains), impairment-related work expenses for handicapped persons, and amortizable bond premiums.

Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income" except for those upper income taxpayers paying both average and marginal tax rates of 28 percent. For these taxpayers the deduction for personal exemptions was phased out and their "income subject to tax" became taxable income plus some or all of the exemption amount.

For prior year returns included in the 1990 statistics, a modified taxable income was computed. This was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

Moving Expense Deduction

(line 19, Schedule A)

An employee who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred while moving household and personal goods, as well as in travel, meals, and lodging of the taxpayer and household members en route to the new residence. (Additional deductible expenses included house-hunting trips, and the cost of selling a residence or breaking a lease.)

Nondeductible Passive Losses Δ

(calculated on Form 8582)

See "Changes in Law section," Section 1.

Nontaxable Returns

See "Taxable and Nontaxable Returns."

Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any "net operating loss" in an earlier year that was carried forward and deducted for 1990 was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

Other Tax Credits

(included in line 46, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It included the "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

Overpayment

(line 63, Form 1040)

An overpayment of tax occurred when the "total payments" exceeded "total tax". Total payments included the amount of any "refundable portion of the earned income credit." Overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1991 Estimated Tax" and "Refund.")

Parent's Election to Report Child's Interest and Dividends

(calculated on Form 8814)

A parent could report on his or her return, income received by his or her child. If the election was made, the child was not required to file a return. A parent could make this election if the child:

- Was under age 14 on January 1, 1990;
- Had income only from interest and dividends;
- Had gross income for 1990 that was more than \$500 but less than \$5,000;
- Had no estimated tax payments for 1990;
- Did not have any overpayment of tax shown on his or her 1989 return applied to the 1990 return; **and**
- Had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

Partnership and S Corporation Net Income or Loss

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities, therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S-corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

Payment with Request for Extension of Filing Time

(line 58, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for payment of expected tax. Full payment of any tax due had to be made with the application for extension.

Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified

employment pension (SEP) plan for themselves and to deduct all or a part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

Penalty Tax on Qualified Retirement Plans (line 52, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Arrangement or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement arrangement in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

Pensions and Annuities (lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory pension was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount

excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable portion had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

Predetermined Estimated Tax Penalty (included in line 67, Form 1040)

If a return showed taxes of \$500 or more owed on line 66 (tax due at time of filing) *and* this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if they underpaid their 1990 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

Refund (line 64, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue

Service were classified under the regular tax computation method.

Rent and Royalty Net Income or Loss Δ

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss.

Rent Net Income or Loss Δ

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI. (Passive losses are discussed under Changes in Law, Section 1.)

Royalty Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

S Corporations

See "Partnership and S Corporation Net Income or Loss."

Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items were included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement over employee business expenses;
- moving expense allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" were treated as salaries and wages for the statistics.

Sales of Capital Assets Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital as-

sets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss".)

The following concepts were used in the computation of net capital gain or loss for this report:

Net capital gain: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income. The holding period was one year or less for short-term assets, and longer than one year for long-term assets.

Net capital loss: If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses and Reconciliation of Forms 1099-B). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040".)

Sales of Property Other Than Capital Assets, Net Gain or Loss

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal and investment property which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of

goods and services ordinarily held for sale by the business or includable in the inventory of the business;

- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

Self-Employed Health Insurance Deduction

(line 26, Form 1040)

Self-employed individuals could deduct, as an adjustment, up to 25 percent of the amount paid for medical insurance for themselves and their families. If the taxpayer had other employees working for his or her business, they must have been offered nondiscriminatory health insurance coverage if the taxpayer was to qualify for the deduction. However, self-employed persons were not allowed this deduction if they or their spouses were employees and eligible to participate in an employer-subsidized health plan.

The 25 percent adjustment could not exceed the net earnings from the business in which the insurance plan was established. The balance of the health insurance cost was included with other medical care expenses as an itemized deduction subject to the 7.5 percent deduction threshold based on AGI.

Self-Employment Tax Δ

(line 48, Form 1040)

This tax, levied under the social security system, was reported by most individuals who had self-employment earnings of at least \$400 derived from a sole proprietorship or from their share of partnership profits. Some types of income (such as dividends, interest, and capital gains and losses) and certain deductions (such as net operating losses, and casualty and theft losses) were not allowed in computing self-employment earnings.

The maximum net earnings subject to self-employment tax for 1990 increased to \$51,300 from \$48,000 for 1989. The net self-employment tax rate for 1990 increased to 15.3 percent, and a deduction of one-half of self-employment tax was allowed as an adjustment in computing AGI.

Size of Adjusted Gross Income

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier 1 railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not required to show the total benefits on their income tax returns.

Social Security Tax on Tip Income

(line 51, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of in-

come tax and social security tax (or the equivalent railroad retirement tax). If the employer was unable to withhold the social security tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the taxpayer was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security tax on unreported tips on Form 4137 and attach it to Form 1040.

Standard Deduction Δ

(line 34, Form 1040)

For 1990, the *basic* standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an *additional* standard deduction amount of \$650 or \$800. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

Single

Basic deduction of \$3,250;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

Married filing jointly or qualifying widow(er)

Basic deduction of \$5,450;

Each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

Married, filing separately

Basic deduction of \$2,725;

Each taxpayer 65 or over or blind was allowed an additional \$650 deduction each for age and blindness.

Head of Household

Basic deduction of \$4,750;

Each taxpayer 65 or over or blind was allowed an additional \$800 deduction each for age and blindness.

In the statistics, the basic standard deduction was tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total included only

the additional amount that was taken by those taxpayers who were 65 or over or blind.

State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1990 that was paid or deducted before 1990, all or part of that amount had to be reported as income if the itemized deduction for state and local taxes previously resulted in a tax benefit.

Statutory Adjustments Δ

(lines 24-30, Form 1040)

These were the adjustments to total income which were allowed as deductions in the calculation of adjusted gross income. For 1990, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, certain payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/reforestation amortization deduction and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts were included in the "Other Adjustments" category in the statistics.

Tax Due at Time of Filing

(line 66, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

Tax From Recomputing Prior-Year Investment Credit

(line 50, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its intended useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

Tax Generated Δ

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. (See also "Modified Taxable Income.") For 1990, there were two basic tax rates, 15 and 28 percent. However, taxable income within certain ranges (from \$47,050 to \$97,620 if single, \$39,200 to \$123,570 if married filing separately, \$67,200 to \$134,930 if head of household, and \$78,400 to \$162,770 if married filing jointly or a qualifying widow(er)) was subject to an additional 5 percent tax. This meant that a 33 percent marginal tax rate was applied to this part of taxable income with the purpose of phasing out the benefit of the 15 percent tax rate. At income levels immediately above the upper limit for each filing status, the personal exemption deduction for taxpayers and dependents was phased out, also at a 5 percent rate. Above those levels, the marginal tax rate dropped back to 28 percent. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,000, there were two methods of reporting this income. If the child filed his or her own return, the investment income that ex-

ceeded \$1,000 was taxed at the parents' rate on Form 8615 and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 was included on Form 1040, line 22. The remaining investment income was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and was also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits."

Tax Payments

(lines 55, 56, 58-61, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- 1) income tax withheld, including backup withholding;
- 2) estimated tax payments;
- 3) payment with request for extension of filing time;
- 4) excess social security taxes or railroad retirement tax withheld;
- 5) credit for tax on certain gasoline, fuel, and oil;
- 6) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself, for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount (see also "Earned Income Credit").

Tax Rates

See "Tax Generated."

Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest includes interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This is an information reporting requirement and does not convert tax-exempt interest to taxable interest.

Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report was determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment or Railroad Retirement Tax Act (RRTA) taxes, social security taxes on tip income, tax from recomputing prior-year investment credit, penalty taxes on individual retirement arrangements, Section 72 penalty taxes, advance earned income credit payments, golden parachute payments, or uncollected employee social security tax on tips. These taxes, however, were disregarded for purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit was treated as an amount which, first, was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was originally filed and does not reflect any changes

resulting from audit or other enforcement activities.

Taxable Income

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount *and* either total itemized deductions or the standard deduction. On most current year returns "taxable income" was identical to "modified taxable income", with the exception of returns for taxpayers with taxable income over certain levels, whose benefits of the 15 percent tax rate bracket and personal exemption amount were phased out. For prior year returns received during the current year filing period, taxable income was imputed from the amount of tax reported. (See also "Modified Taxable Income.")

Taxable Interest Received

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings accounts, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, cooperative banks, savings and loan associations, and credit unions. For 1990, these amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Most interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for income tax purposes (See also "Tax-Exempt Interest.")

Taxes Paid Deduction

(line 8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a

foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes and State and local sales taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

Total Income Tax

(line 47 - earned income credit amount + line 49 of Form 1040)

Total income tax was the sum of income tax after credits (from which the earned income credit was subtracted) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

Total Itemized Deductions

(line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the individual was required to itemize as well. Second, taxpayers in several states are required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

Total Rent and Royalty Income or Loss

This income concept consists of all rent and royalty income and loss which was used in computing adjusted gross income, farm rental income

and suspended rental loss carry-over from prior years. It excludes that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules which went into effect for Tax Year 1987. (Passive loss rules are discussed under Changes in Law.)

Total Tax Credits Δ (lines 47, 57, Form 1040)

For this report, total tax credits consisted of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) other tax credits;
- 7) mortgage interest credit and any credits on prior year returns; and
- 8) earned income credit (EIC) used to offset income tax before credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount was tabulated as "earned income credit used to offset income tax before credits." Any amount remaining of the EIC could be refunded or applied to other taxes, and was classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable.

Total Tax Liability (line 54 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employment tax, social security tax on tips, tax from

recomputing prior-year investment credits, taxes from individual retirement arrangements, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit"). For the statistics, unlike the Form 1040, total tax liability did not include any advance earned income credit payments.

Type of Tax Computation Δ (line 38, Form 1040)

Tabulations in Table 3.1 include two methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation"); and
- (2) Form 8615, used to compute the tax on investment income of children under 14.

Unemployment Compensation (line 20, Form 1040)

Beginning in 1987, all unemployment compensation had to be included in income.

Unreimbursed Employee Business Expenses (line 20, Schedule A)

This item, like most miscellaneous itemized deductions, was subject to a minimum threshold 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs while away from home in the performance of job duties. Eighty percent of the meal and entertainment expenses was deductible, and was calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible.

Section 5

1990 Forms and Instructions

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Page 2

Form 1040 (1990)

1040 U.S. Individual Income Tax Return 1990 Department of the Treasury—Internal Revenue Service For the year Jan.—Dec. 31, 1990, or other tax year beginning in 1990, ending		OMB No. 1545-0074	
Your first name and initial Last name		Your social security number	
Label (See instructions on page 8) Use IRS label. On the label, print your name and address (number and street) (If you have a P.O. box, see page 9). Home address (number and street) (If you have a foreign address, see page 9) City, town or post office, state, and ZIP code (If you have a foreign address, see page 9)		Spouse's social security number Apt. no. For Privacy Act and Paperwork Reduction Act Notice, see instructions.	
Presidential Election Campaign Do you want \$1 to go to this fund? If joint return, does your spouse want \$1 to go to this fund?			
Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
Filing Status Check only one box.			
1 Single (See page 10 to find out if you can file as head of household.) 2 Married filing joint return (even if only one had income) 3 Married filing separate return. Enter spouse's social security number above and full name here. 4 Head of household (with qualifying person). (See page 10.) If the qualifying person is your child but not your dependent, enter this child's name here. 5 Qualifying widow(er) with dependent child (year spouse died) ▶ 19. (See page 10.)			
Exemptions (See instructions on page 10.) If more than 6 dependents, see instructions on page 11.			
6a Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2. b Spouse. c Dependents: (1) Name (first, initial, and last name) (2) Social security number (3) If age 2 or older, dependent's relationship to you (4) If age 19 or older, dependent's relationship to you (5) No. of excludable dependents in 1990 d If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ▶ <input type="checkbox"/>			
Income Attach Copy B of your Forms W-2, W-2G, and W-2P here. If you do not attach Copy B of your Forms W-2, see page 8.			
7 Wages, salaries, tips, etc. (attach Form(s) W-2) 7 8a Taxable interest income (also attach Form(s) 1099) 8a 9 Tax-exempt interest income (see page 13). DOM T include on line 8a. 9 10 Dividend income (also attach Schedule B if over \$400) 10 11 Annuity received 11 12 Business income or (loss) (attach Schedule C) 12 13 Capital gain or (loss) (attach Schedule D) 13 14 Capital gain distributions not reported on line 13 (see page 14) 14 15 Other gains or (losses) (attach Form 4797) 15 16a Total IRA distributions 16a 16b Taxable amount (see page 14) 16b 17a Total pensions and annuities 17a 17b Taxable amount (see page 14) 17b 18 Rents, royalties, partnerships, estates, trusts, etc. (attach Schedule E) 18 19 Farm income or (loss) (attach Schedule F) 19 20 Unemployment compensation (insurance) (see page 16) 20 21a Social security benefits 21a 21b Taxable amount (see page 16) 21b 22 Other income (list type and amount—see page 16) 22 23 Add the amounts shown in the far right column for lines 7 through 22. This is your total income ▶ 23			
Adjustments to Income (See instructions on page 17.) 24a Your IRA deduction, from applicable worksheet on page 17 or 18 24a 24b Spouse's IRA deduction, from applicable worksheet on page 17 or 18 24b 25 One-half of self-employment tax (see page 18) 25 26 Self-employed health insurance deduction, from worksheet on page 18 26 27 Keogh retirement plan and self-employed SEP deduction 27 28 Penalty on early withdrawal of savings 28 29 Alimony paid Recipient's SSN ▶ 29 30 Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$20,284 and a child lived with you, see page 23 to find out if you can claim the "Earned Income Credit" on line 57.			

Tax Computation If you want IRS instructions on page 19, see instructions on page 19.		32 Amount from line 31, adjusted gross income 32 33a Check if <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Spouse was 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Add the number of boxes checked above and enter the total here ▶ 33a b If your parent (or someone else) can claim you as a dependent, check here ▶ 33b c If you are married filing a separate return and your spouse itemizes deductions, or you are a dual-status alien, see page 19 and check here ▶ 33c 34 Enter the larger of: • Your standard deduction (from the chart (or worksheet) on page 20 that applies to you), OR • Your itemized deductions (from Schedule A, line 27) if you itemize, attach Schedule A and check here. ▶ 34	
35 Subtract line 34 from line 32. 35 36 Multiply \$2,050 by the total number of exemptions claimed on line 35. 36 37 Taxable income. Subtract line 36 from line 35. (If line 36 is more than line 35, enter -0-) 37		38 Enter tax. Check if from a <input type="checkbox"/> Tax Table, b <input type="checkbox"/> Tax Rate Schedules, or c <input type="checkbox"/> Form 8815 (see page 21). (If any is from Form(s) 8814, enter that amount here ▶ d) 38	
39 Additional taxes (see page 21). Check if from a <input type="checkbox"/> Form 4970 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/> Form 4973 39		40 Add lines 38 and 39. 40	
Credits (See instructions on page 21.) 41 Credit for child and dependent care expenses (attach Form 2441) 41 42 Credit for the elderly or the disabled (attach Schedule R) 42 43 Foreign tax credit (attach Form 1116) 43 44 General business credit. Check if from a <input type="checkbox"/> Form 3800 or b <input type="checkbox"/> Form (specify) 44 45 Credit for prior year minimum tax (attach Form 9801) 45 46 Add lines 41 through 45. 46 47 Subtract line 46 from line 40. (If line 46 is more than line 40, enter -0-) 47		48 Self-employment tax (attach Schedule SE) 48 49 Alternative minimum tax (attach Form 6251) 49 50 Recapture taxes (see page 22). Check if from a <input type="checkbox"/> Form 4255 b <input type="checkbox"/> Form 8611 50 51 Social security tax on tip income not reported to employer (attach Form 4137) 51 52 Tax on an IRA or a qualified retirement plan (attach Form 5329) 52 53 Advance earned income credit payments from Form W-2 53 54 Add lines 47 through 53. This is your total tax. 54	
Other Taxes 55 Federal income tax withheld (if any is from Form(s) 1099, check <input type="checkbox"/>). 55 56 1990 estimated tax payments and amount applied from 1989 return 56 57 Earned income credit (see page 23) 57 58 Amount paid with Form 4868 (extension request) 58 59 Excess social security tax and RRTA tax withheld (see page 24) 59 60 Credit for Federal tax on fuels (attach Form 4136) 60 61 Regulated investment company credit (attach Form 2439) 61 62 Add lines 55 through 61. These are your total payments ▶ 62		63 If line 62 is more than line 54, enter amount OVERPAID ▶ 63 64 Amount of line 63 to be REFUNDED TO YOU ▶ 64 65 Amount of line 63 to be APPLIED TO YOUR 1991 ESTIMATED TAX ▶ 65 66 If line 54 is more than line 62, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040" on it. 66 67 Estimated tax penalty (see page 29). 67	
Refund or Amount You Owe 68 If line 62 is more than line 64, enter amount REFUNDED TO YOU ▶ 68 69 If line 64 is more than line 62, enter AMOUNT YOU OWE. Attach check or money order for full amount payable to "Internal Revenue Service." Write your name, address, social security number, daytime phone number, and "1990 Form 1040" on it. 69		Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature Date Spouse's signature (if joint return, BO/H must sign) Date Preparer's signature Date Firm's name (for years if self-employed) and address	

U.S. Government Printing Office: 1990 - 265-149

1040 1990

Instructions for Form

and Schedules
A, B, C, D, E, F
and SE

WANT YOUR
REFUND FAST?
SEE PAGE 4



Department of the Treasury
Internal Revenue Service

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Avoid common mistakes (page 25)
How to make a gift to reduce the
public debt (page 26)

Tax table (page 51)

How to order forms and publications
(page 62)

Index (page 64)

Note:

This booklet does not
contain any tax forms.

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

COMMISSIONER

Dear Taxpayer,

Last Year was one of the best filing seasons on record. Thank you for your help in making it a success. Our tax system works because taxpayers are willing to do their part.

At IRS our challenge for the 90's is to make the tax system work better for you. That means making tax forms easier, simplifying our procedures, and modernizing our systems. It means sending you correspondence only when necessary and making sure you can conclude your business with the IRS in a single contact, preferably by telephone.

We're working to improve, and we promise to continue our efforts to give you the quality of service you have a right to demand from your government. Please let us know if you have any ideas that will help us achieve that goal.

Fred T. Goldberg, Jr.

Fred T. Goldberg, Jr.

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you for information, we must tell you why we need it and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to tax returns and any papers filed with them. It also applies to any questions we need to ask you so we can prepare, process, and administer your return, figure your tax, and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(c) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. This is so we know who you are, and can process your return and papers.

Form	Recordkeeping
1040	3 hrs., 8 min.
Sch. A (1040)	2 hrs., 33 min.
Sch. B (1040)	33 min.
Sch. C (1040)	6 hrs., 13 min.
Sch. D (1040)	51 min.
Sch. D-1 (1040)	13 min.
Sch. E (1040)	2 hrs., 52 min.
Sch. F (1040)	
Cash Method	4 hrs., 2 min.
Accrual Method	4 hrs., 22 min.
Sch. R (1040)	20 min.
Sch. SE (1040)	
Short	20 min.
Long	26 min.

We Welcome Comments on Forms

If you have comments concerning the accuracy of these time estimates or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, TFP, and the Office of Management and Budget, Paperwork Reduction Project (1945-0074), Washington, DC 20503.

DO NOT send your return to either of these offices. Instead, see **Where Should I File?** on page 8.

Fast Refund

Last year over 4 million people filed their tax returns electronically by computer. If you expect a refund for 1990, you may want to file electronically instead of mailing your return to the IRS. Once IRS has

accepted your return, your refund will be issued within 3 weeks. If you elect to have your refund deposited directly into your savings or checking account, you could receive your money even faster. For a charge, many professional tax preparers offer electronic filing in addition to their preparation services.

How Do I Use This Booklet?

This booklet is divided into six main sections.

Section 1 tells you what you need to know before you fill out Form 1040.

Section 2 explains the filing requirements.

Section 3 has steps for preparing your return.

Section 4 has instructions for most of the lines on Form 1040.

Section 5 has general information.

Section 6 has instructions for most of the lines on many of the schedules that may have to be attached to Form 1040.

You must fill in all parts of the tax form that apply to you. Code section 6109 and its regulations say that you must show your social security number on the form. You do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to other Federal agencies because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law says that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown

Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to IRS
2 hrs., 33 min.	3 hrs., 17 min.	35 min.
25 min.	56 min.	20 min.
10 min.	17 min.	20 min.
1 hr., 5 min.	1 hr., 56 min.	25 min.
56 min.	56 min.	35 min.
1 min.	13 min.	35 min.
1 hr., 6 min.	1 hr., 16 min.	35 min.
34 min.	1 hr., 17 min.	20 min.
26 min.	1 hr., 19 min.	20 min.
15 min.	21 min.	35 min.
12 min.	14 min.	14 min.
22 min.	40 min.	20 min.

on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or write the Internal Revenue Service office.

The Time It Takes To Prepare Your Return

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of the tax laws enacted by Congress are very complex. For some taxpayers with income mostly from wages, filling out the forms is easy. For others who have businesses, investments, or other income, it is more difficult.

The time needed to complete and file the following forms varies depending on the individual circumstances. The estimated average times are:

Section 1—Before You Fill Out Form 1040

What's New for 1990?

Can You File Form 1040? If you had to file Form 1040 last year because you received a pension or annuity, payments from your IRA, or were able to file Form 1040A this year instead of Form 1040. For more details, see **Which Form Should I Use?** on page 7.

Increased Deduction for Exemptions. The deduction for each exemption—for you, your spouse, and dependents—has increased to \$2,050.

Should You Itemize or Take the Standard Deduction? The standard deduction has increased for most people. Because of this increase, it may be to your benefit to take the standard deduction this year even

though you itemized deductions in the past. Read the instructions for line 34 on page 20. **Increased Earned Income Credit.** You may be able to take this credit for 1990 if you earned less than \$20,264 and a child lived with you. The limit was \$15,340 last year. Read the instructions for line 48 on page 23 to see if you qualify for this credit.

Exclusion of Interest From Series EE U.S. Savings Bonds. If you cashed series EE U.S. savings bonds in 1990 that were issued after 1989, you may be able to exclude from income part or all of the interest on those bonds. But you must have paid higher education expenses in 1990 for you, your spouse, or your dependent. For more details, see **Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989** on page 31 and Form 8815.

Unresolved Tax Problems. The Problem Resolution Program is for taxpayers who have been unable to resolve their problems with the IRS. It is through several channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. Hearing-impaired taxpayers who have access to TDD equipment may call 1-800-B29-4039 to ask for help from Problem Resolution. This service cannot change IRS laws or IRS office decisions. But it can help you clear up problems that resulted from previous contacts.

Free Social Security Personal Earnings and Benefit Estimate Statement. The Social Security Administration (SSA) can mail you a statement of your earnings covered by Social Security and your estimated future benefits. To get this statement, complete a simple form and return it to SSA. You may get a request form by writing to Contact Center, Social Security Administration, Department 72, Pueblo, CO 81009.

Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE). The IRS has established VITA and TCE for non-English-speaking people fill out their returns. Call the toll-free telephone number for your area for details. If you received a Federal income tax package in the mail, take it with you when you go for help. **Videotaped Instructions** for completing or your return are available in either English or Spanish at many libraries.

Telephone Service for Hearing Impaired Persons is available. **Braille Materials for the Blind** are available at regional libraries for the blind and the disabled.

Information, see "Telephone Assistance—Federal Tax Information" in the Index.

Walk-In Help. IRS representatives are available in many IRS offices around the country to help with tax questions that cannot be answered easily by telephone or in our publications. To find the location of the IRS office nearest you, look in the phone book under "Internal Revenue Service."

Recorded Tax Information by Telephone. Our Tele-Tax service has recorded tax information covering about 140 topics.

Refund Information. Tele-Tax can also tell you the status of your refund.

Telephone Help. IRS representatives are available to help you with your tax questions. If, after reading the tax form instructions and publications, you are not sure how to fill out your return, or have a question about a notice you received from us, please call us. Use the toll-free number for your area.

Send IRS Written Questions. You may send your written tax questions to your IRS District Director. You can get it by calling the number for your area.

To find the toll-free number for your area and the pages that contain Tele-Tax

Section 2—Filing Requirements

Do I Have To File?

The rules under **Do I Have To File?** apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1990 and who have elected to be treated as resident aliens.

Exception. If you were a U.S. citizen who lived in a U.S. possession or had income from a U.S. possession, you may be able to file Form 1040-PR. See the instructions for Individuals With Income From U.S. Possessions.

If you were a nonresident alien at any time during 1990, except as mentioned above, different rules apply. You may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Specific rules apply to determine if you are a resident or nonresident alien. See Pub. 515, U.S. Tax Guide for Aliens, for details.

income on your return. If you make this election, your child does not have to file a return.

1. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends); and

2. Your child's gross income was more than \$500 but less than \$5,000; and

3. Your child had no Federal income tax withheld from his or her income (backup withholding) or did not make estimated tax payments for 1990.

If you and the child's other parent are not filing a joint return, special rules apply to children who are not married. See the instructions for Form 8814, Parent's Election To Report Child's Interest and Dividends, for details.

Chart A—For Most People

To use this chart, first find your marital status at the end of 1990. Then, read across to find your filing status and age at the end of 1990. You must file a return if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your main home. See pages 11 and 12 to find out what types of income to include.

Marital status	Filing status	Age	Gross income
Single (including divorced and legally separated)	Single	under 65 65 or older	\$5,300 \$6,100
Married with a child and living apart from your spouse during the last 6 months of 1990	Head of household	under 65 65 or older	\$6,800 \$7,600
Married and living with your spouse at end of 1990 (or on the date your spouse died)	Head of household (see page 10)	under 65 65 or older	\$6,800 \$7,600
Married, not living with your spouse at end of 1990 (or on the date your spouse died)	Married, joint return	under 65 (both spouses) 65 or older (one spouse) 65 or older (both spouses)	\$9,550 \$10,200 \$10,850
Married, not living with your spouse at end of 1990 (or on the date your spouse died)	Married, separate return	any age	\$2,050
Married, not living with your spouse at end of 1990 (or on the date your spouse died)	Married, joint or separate return	any age	\$2,050
Single	Single	under 65 65 or older	\$5,300 \$6,100
Widowed before 1990 and not remarried in 1990	Head of household	under 65 65 or older	\$6,800 \$7,600
Qualifying widow(er) with dependent child (see page 10)	Qualifying widow(er) with dependent child (see page 10)	under 65 65 or older	\$7,500 \$8,150

Step 3—Fill in your return.

The line-by-line instructions begin below.

Step 4—Check your return to make sure it is correct.

See Avoid Common Mistakes on page 25.

Step 5—Sign and date your return.

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return.

Step 6—Attach all required forms and schedules.

Attach the first copy of Copy B of Forms W-2, W-2G, and W-2P to the front of Form 1040.

Attach all other schedules and forms behind Form 1040 in order of the Attachment Sequence No. shown in the upper right corner of the schedule or form.

For example, the Attachment Sequence No. for Schedule A (Form 1040) is 07. Attach Schedule A behind Form 1040.

If you need more space on forms or schedules, attach separate sheets. Use the same format as the printed forms, but show your totals on the printed forms. Please use sheets that are the same size as the forms and schedules. Be sure to put your name and social security number on the sheets and attach them at the end of your return.

If you owe tax, be sure to attach your payment (Form 1040-EFT) or Form 1040 on top of any Form(s) W-2, W-2G, and W-2P.

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California (all other counties), Hawaii

Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee

American Samoa

Guam

Porto Rico (all except San Juan)

Virgin Islands

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When Should I File?

You should file as soon as you can after January 1, but no later than April 15, 1991. If you file late, you may have to pay penalties and interest. See Penalties and interest on page 25.

If you are a U.S. citizen or resident, you must file by the due date of your return. If you are a U.S. citizen or resident, you must file by the due date of your return.

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Chart B—For Children and Other Dependents

(See the instructions for line 6c on page 10 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent, and any of the four conditions listed below applies to you, you must file a return.

1. **Single dependents under 65**
You must file a return if—

• Your earned income was more than \$2,725, or

• You had any unearned income and your gross income was more than \$500, or

• Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

2. **Married dependents 65 or older or blind**
You must file a return if—

• Your earned income was more than \$3,375, or

• Your unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or

• Your gross income was more than the total of your earned income (up to \$2,725) or \$500, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or

• Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

3. **Married dependents 65 or older or blind**
You must file a return if—

• Your earned income was more than \$3,375, or

• Your unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or

• Your gross income was more than the total of your earned income (up to \$2,725) or \$500, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or

• Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

4. **Married dependents 65 or older or blind**
You must file a return if—

• Your earned income was more than \$3,375, or

• Your unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or

• Your gross income was more than the total of your earned income (up to \$2,725) or \$500, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or

• Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

5. **Married dependents 65 or older or blind**
You must file a return if—

• Your earned income was more than \$3,375, or

• Your unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or

• Your gross income was more than the total of your earned income (up to \$2,725) or \$500, whichever is larger, plus \$650 (\$1,300 if 65 or older and blind), or

• Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

6. **Married dependents 65 or older or blind**
You must file a return if—

• Your earned income was more than \$3,375, or

• Your unearned income was more than \$1,150 (\$1,800 if 65 or older and blind), or

Chart C—Other Situations When You Must File

If any of the four conditions listed below applied to you for 1990, you must file a return.

1. You owe any special taxes, such as:

• social security tax on tips you did not report to your employer;

• uncollected social security tax or RRTA tax on tips you reported to your employer;

• alternative minimum tax;

• tax on an individual retirement arrangement (IRA) or a qualified retirement plan; or

• tax from recapture of investment credit or low-income housing credit.

2. You received any advance earned income credit (AEIC) payments from your employer(s).

3. You had net earnings from self-employment of at least \$400.

4. You had wages of \$100 or more from a church or qualified church-controlled organization that is exempt from employer social security taxes.

5. You had any of the kinds of income shown on Form 1040, lines 10 through 15, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100.

6. You took any of the adjustments to income shown on Form 1040, lines 25 through 39, or any write-in amount included on line 39.

7. You claim any of the credits on Form 1040, lines 43 through 45, or any write-in amount included on line 46.

8. You owe any of the taxes on Form 1040, lines 39, 48 through 52, or any write-in amount included on line 54.

9. You claim any of the payments on Form 1040, lines 60 or 61, or any write-in amount included on line 61 or 62.

10. You file any of these forms:

• Form 2555, Foreign Earned Income.

• Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa.

• Form 8271, Investor Reporting of Tax Shelter Registration Number.

• Form 8814, Parent's Election To Report Child's Interest and Dividends.

11. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.

12. You are required to file in Part III of Schedule B for foreign accounts and foreign trusts (see page 31 of the instructions).

13. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.

14. You are required to file in Part III of Schedule B for foreign accounts and foreign trusts (see page 31 of the instructions).

15. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.

16. You are required to file in Part III of Schedule B for foreign accounts and foreign trusts (see page 31 of the instructions).

17. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.

18. You are required to file in Part III of Schedule B for foreign accounts and foreign trusts (see page 31 of the instructions).

19. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.

Which Form Should I Use?

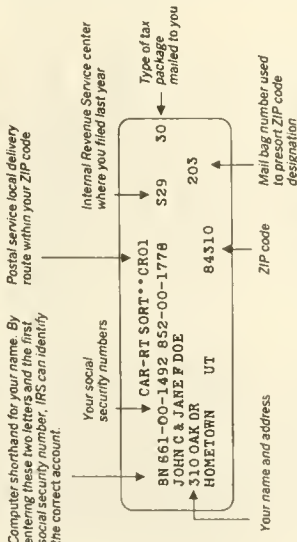
You MAY Be Able To Use Form 1040EZ if:

• You were single and do not claim any dependents.

• You were not 65 or older OR blind.

• You had only wages, salaries, tips, taxable scholarships and fellowships, and not more than \$400 of taxable interest income.

Your Mailing Label—What Does It Mean?



Presidential Election Campaign Fund

Name Change. If you changed your name because of marriage, divorce, etc., be sure to report this to the Social Security Administration so that it fits the same name on your tax return. This prevents delays in processing your return and safeguards your future social security benefits.

Deceased Taxpayer. See *Death of Taxpayer* on page 26.

Social Security Number. Enter your social security number in the area marked "Your social security number." If you are married, enter your husband's or wife's social security number. If you are a nonresident alien, enter your alien registration number. Be sure that the number you enter agrees with the number shown on your social security card. Also be sure to check that your social security number is correct on your Forms W-2 and 1099. See page 26 for more information.

Filing Status

In general, your filing status depends on whether you are considered single or married. The filing statuses are listed below in the order that you should use. The first tax is listed first and the ones that will usually give you the lowest tax are listed last.

- Married filing a separate return
- Single
- Head of household
- Married filing a joint return or Qualifying widow(er) with dependent child
- If more than one filing status applies to you, use the one that will give you the lowest tax.

Line 1

Single. You may check the box on line 1 if any one of the following was true on December 31, 1990:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or separate maintenance, or
- You were widowed before January 1, 1990, and did not remarry in 1990.

But if you had a child living with you or if you can claim your parent as a dependent, you may be able to file as head of household. You may also be able to file as head of household if you lived with your spouse during the last 6 months of 1990, and you claimed a dependent child living with you. Read the instructions for **Need of Household** on page 10 to see if you can

Nonresident Alien Spouse. If your spouse is a nonresident alien and you file a joint return, your spouse must get a social security number. If you file a separate return and your spouse has a social security number, you must enter "NRA" in the space for your spouse's number.

P.O. Box. If your post office does not deliver mail to your home and you have a P.O. box, show your P.O. box number instead of your home address.

Foreign Address. If your address is outside of the United States or its possessions or territories, enter the information on the line for your P.O. box or post office ZIP code in the following order: city, province or state, postal code, and the name of the country. Do not abbreviate the country name.

Line 4

Head of Household

You may check the box on line 4 **ONLY** if on December 31, 1990, you were unmarried or legally separated and meet either 1 or 2 below. The term "unmarried" includes certain common-law persons who live apart, as well as persons who are separated.

1. You paid over half the cost of keeping up a home for the entire year, that was the main home of your parent, whom you can claim as a dependent. Your parent did not have to live with you in your home. **OR**
2. You paid over half the cost of keeping up a home in which you lived and in which one of the following also lived for more than 6 months of the year (temporary absences, as time lived in the home):
 - a. Your unmarried child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child does not have to be your dependent. But your foster child must be your dependent.
 - b. Your married child, grandchild, great-grandchild, etc., adopted child, or stepchild. This child must be your child's other parent claims him or her as a dependent.
 - c. Any other relative whom you can claim as a dependent. For the definition of a relative, see the instructions for line 6c.

To find out what is included in the cost of keeping up a home, get Pub. 501, "Filing Information." To find out if someone is your dependent, see the instructions for line 6c.

If the person for whom you kept up a home was born, or died, during 1990, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

If you do not qualify as head of household if your child, parent, or relative described above is your dependent, then the rules for **Married Filing Joint or More** Taxpayers (see page 11) apply.

Aid to Families With Dependent Children (AFDC). If you used payments you received under the AFDC program to pay part of the cost of keeping up your home, you cannot count them as money you paid. But you must include them in the total cost of keeping up your home to figure out if you paid over half the cost.

Married Filing Joint or More. Even if you are divorced or legally separated in 1990, you may be considered unmarried and file as head of household. You may also be able to take the credit for child and dependent care expenses and the earned income credit. If you take the standard deduction, you may also take the standard deduction even if your spouse itemizes deductions. Check the box on line 4 if **ALL** of the following apply:

1. You file a separate return from your spouse.
2. You lived apart from your spouse during the last 6 months of 1990.
3. You paid over half the cost of keeping up your home for 1990.

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4. Your home was the main home of your child, stepchild, adopted child, or foster child for more than 6 months of 1990.

5. You claim this child as your dependent or the child's other parent claims him or her as a dependent under the rules on page 11 for **Children of Divorced or Separated Parents**.

Line 5

Qualifying Widow(er) With Dependent Child

If your spouse died in 1988 or 1989 and you did not remarry in 1990, you may be able to file as qualifying widow(er) with dependent child and use joint return. Check the box on line 5 if **ALL FOUR** of the following apply:

1. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
2. This child lived in your home for all of 1990 (except for temporary absences, such as for vacation or school).
3. You paid over half the cost of keeping up the home for this child.
4. You could have filed a joint return with your spouse the year he or she died, even if you did not actually do so.

Do not claim an exemption for your spouse. Your spouse died in 1990, you may not file as qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

If you can't file as qualifying widow(er) with dependent child, see the instructions for line 4 to see if you can file as head of household. You must file as single if your dependent child, married filing a joint return, or head of household.

Exemptions

For each exemption you can take, you can deduct \$2,050 on line 3c.

Line 6a

Yourself. Check the box on line 6a unless your parent (or someone else) can claim you as a dependent.

Line 6b

Spouse. If you file a joint return and your spouse cannot be claimed as a dependent on line 6b, if you file a separate return, you can take an exemption for your spouse only if your spouse is not filing a return, had no income, and cannot be claimed as a dependent on another person's return. If, at the end of 1990, you were divorced or legally separated, you cannot take an exemption for your former spouse. If your spouse died in 1990, you are considered married for the whole year.

Death of Your Spouse. If your spouse died in 1990 and you did not remarry before the end of 1990, check the box on line 6b if you could have taken an exemption for your spouse on the date of death. For other filing instructions, see **Death of Taxpayer** on page 26.

Nonresident Alien Spouse. If you do not file a joint return, you can take an exemption for your nonresident alien spouse only if your spouse had no income from U.S. sources and did not have a dependent child in 1990. Check the box on line 6b if you can take an exemption for your spouse and enter "NRA" to the right of the word "Spouse" on line 6b.

Line 6c

Dependents

You can take an exemption for each of your dependents who was alive during some part of 1990. This includes a baby born in 1990 or a person who died in 1990. Any person who meets ALL of the following tests qualifies as your dependent.

Test 1—Relationship

The person must be your relative (see **Exception at end of Test 1**). The following are considered your relatives:

- Your child, stepchild, adopted child, a grandchild, great-grandchild, or a family member, if placed with you by an authorized placement agency for legal adoption; or a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild, great-grandchild, etc.
- Your son-in-law, daughter-in-law.
- Your parent, stepparent, parent-in-law.
- Your grandparent, great-grandparent, etc.
- Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Any relationships established by marriage are not treated as ended by divorce or death. **Exception.** A person who lived in your home as a family member for the entire year can also be considered a dependent. But the relationship must not violate local law.

Test 2—Married Person

If the person is married, he or she cannot file a joint return. However, if neither the person nor the person's spouse is required to file a return, you may claim an exemption for him or her if the other four tests are met.

Test 3—Citizen or Resident

The person must have been a U.S. citizen, U.S. resident, or a resident of Canada or Mexico, or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Test 4—Income

Generally, the person's gross income must be less than \$2,050. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Income earned by a permanently and totally disabled person for services performed at a sheltered workshop is not included in gross income for purposes of the test. **Exception for Your Child.** Your child can have gross income of \$2,050 or more if: a. your child was under age 19 at the end of 1990, or b. your child was under age 24 at the end of 1990 and qualifies as a student.

Test 5—Support

Generally, you must provide more than half of the person's support for 1990. Support includes food, shelter, clothing, medical care, education, and other necessities. **Exception for Your Child.** Your child can have gross income of \$2,050 or more if: a. your child was under age 19 at the end of 1990, or b. your child was under age 24 at the end of 1990 and qualifies as a student.

Test 6—Married Person

If the person is married, he or she cannot file a joint return. However, if neither the person nor the person's spouse is required to file a return, you may claim an exemption for him or her if the other four tests are met.

Test 7—Citizen or Resident

The person must have been a U.S. citizen, U.S. resident, or a resident of Canada or Mexico, or your adopted child who is not a U.S. citizen, but who lived with you all year in a foreign country.

Test 8—Income

Generally, the person's gross income must be less than \$2,050. Gross income does not include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Income earned by a permanently and totally disabled person for services performed at a sheltered workshop is not included in gross income for purposes of the test. **Exception for Your Child.** Your child can have gross income of \$2,050 or more if: a. your child was under age 19 at the end of 1990, or b. your child was under age 24 at the end of 1990 and qualifies as a student.

a. your child was under age 19 at the end of 1990, or
b. your child was under age 24 at the end of 1990 and qualifies as a student.

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Scholarship and Fellowship Grants. If you received a scholarship or fellowship that was granted after August 16, 1986, and all of it was taxable even if you didn't receive it until 1990.

If you were a dependent candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable.

If you were not a degree candidate, the full amount of the scholarship or fellowship is taxable.

Include the taxable amount not reported on a W-2 form on line 7. Then write "SCH" and the taxable amount not reported on a W-2 form on the dotted line next to line 7.

Line 8a

Taxable Interest Income
Report all of your taxable interest income on line 8a, even if it is \$400 or less. If the total is more than \$400 or if you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, first fill in Schedule B (see page 30).

Report any interest you received or that was credited to your account so you could withdraw it even if it wasn't entered in your passbook.

Interest credited in 1990 on deposits that you made in 1989 is taxable in 1990. If the institution may not have to be included in your 1990 income. For details, get Pub. 550, Investment Income and Expenses.

The payer should send you a Form 1099-INT or, if applicable, a Form 1099-OID for this interest. A copy of the form is also sent to IRS.

If you received, as a nominee, interest that actually belongs to someone else, see the Schedule B instructions on page 31.

Caution: Be sure each payer of interest reports the interest on line 8a and that you report 20% of the interest. Otherwise, the payer may withhold 20% of the interest.

Examples of Taxable Interest Income
You MUST report:
• Accounts (including certificates of deposit and money market accounts) with banks, credit unions, and savings and loan associations.
• Building and loan accounts.
• Notes, bonds, and mortgages. Special capital gain interest rates. Get Pub. 545, Interest Expense.

• Tax refunds. Report only the interest on them as interest income.
• Bonds and debentures. Also arbitrage bonds issued by state and local governments after October 9, 1969.

(Report interest on other state and local bonds and securities on line 8b.) Also report interest on line 8a any gain on the disposition of certain market discount bonds after December 18, 1984, to the extent of the accrued market discount.

For taxable bonds acquired after 1987, reduce your interest income on the bonds by the amount of any amortizable bond premium. Do not deduct the premium

as interest expense on Schedule A. See the Schedule B instructions on page 31.

• U.S. Treasury bills, notes, and bonds.
• U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on series E or EE bonds can be reported using method a or b below.

a. Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest. On line 8a, report the interest on the return the yearly increase in the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date you acquired them to the date you cashed them. Do not report the interest change only this year unless you complete Form 3118 and attach it to your tax return. See Pub. 550 for details.

Note: If you receive a 1990 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1990, see Pub. 550.

• Original Issue Discount (OID). This is the difference between the issue price of a debt instrument and the stated redemption price at maturity. OID is reported on line 8a if the discount after May 27, 1963 (or for certain noncorporate instruments after July 1, 1982), include in your interest income the discount for the part of the year you held it. The taxable OID may be more or less than the amount shown on Form 1099-OID.

If you bought a corporate debt instrument at original issue and held it for all of 1990 or the part of 1990 that it was held, you must report the OID on line 8a. The total OID from Form 1099-OID, Get Pub. 1212, List of Original Issue Discount.

Instruments, to figure the taxable OID for corporate debt instruments and noncorporate debt instruments (such as zero coupon U.S. Treasury-backed securities).

If you had OID for 1990, but did not receive Form 1099-OID, or if the price you paid for the instrument was less than the issue price plus accumulated OID, see Pub. 1212. It provides total OID on the instruments listed and gives computational information.

Also include in your interest income any other periodic interest shown on Form 1099-OID.

Line 6b
Tax-Exempt Interest Income
If you received any tax-exempt interest (such as from municipal bonds), report it on line 6b. Do not include a money market interest in dividends from mutual funds or other regulated investment company. Do not report interest earned on your IRA on line 8b.

Line 9
Dividend Income
Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends paid to you from mutual funds, trusts, S corporations, or an estate or trust. Payers include nominees or other agents. The payer should send you a Form 1099-DIV. A copy of this form is also sent to IRS.

If you received, as a nominee, dividends that actually belong to someone else, see the Schedule B instructions on page 31.

1999-DIV. If you received more than \$400, first fill in Schedule B (see page 31). If you received \$400 or less in dividends, include on line 9 only ordinary dividends and any investment expenses shown in Box 1e of Form 1099-DIV.

Caution: Be sure each payer of dividends has your correct social security number. Otherwise, the payer may withhold 20% of the dividends. You may also be subject to penalties.

Dividends include:
• **Ordinary dividends.** These are shown on Form 1099-DIV, Box 1b.

• **Capital gain distributions.** These are shown on Form 1099-DIV, Box 1c. You enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14.

• **Non taxable distributions.** Some distributions are nontaxable because they are a return of your cost. They will not be taxed until you recover your cost by selling the stock at a profit. You must report these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. For details, get Pub. 550, Investment Income and Expenses. Form 1099-DIV shows nontaxable distributions in Box 1d.

Note: Generally, payments from a money market fund are dividends.

Do Not Report as Dividends
• Alaska Permanent Fund Dividends. Report these amounts on line 22 instead of dividends.

• Dividends on insurance policies. These dividends are a partial return of the premiums you paid. Do not include them in your gross income until they exceed the total of all net premiums you paid for the contract. Instead, they are reported as dividends left with an insurance company.

• Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.

Line 10
Taxable Refunds of State and Local Income Taxes
If you received a refund, credit, or offset of state or local income taxes in 1990 that you paid and deducted before 1990, you may have to report all or part of this amount as income if your itemized deduction for state and local income taxes in the year you paid the taxes resulted in a tax benefit. You may receive Form 1099-G, or similar statement, showing the refund, credit, or offset.

Include the refund of state or local income taxes paid before 1990 that you were entitled to receive in 1990 but chose to apply to your 1990 estimated state income tax is considered to have been received in 1990.

Do not report the refund as income if it was for a tax you paid in a year for which you did not itemize deductions on Schedule A, or it was for a year in which you filed Form 1040 or Form 1040EZ.

If the refund was for a tax you paid in 1989 and you itemized deductions on Schedule A for 1989, use the worksheet on page 18 to figure the refund. If any, you must report it as income for 1990.

But see **Recoveries** in Pub. 525, Taxable and Nontaxable Income, instead of using the worksheet below if any of the following applies:

• The refund you received in 1990 is for a year other than 1989.
• You received a refund (other than an income tax refund, such as a real property tax refund) in 1990 of an amount deducted or credit claimed in an earlier year.
• Your 1989 taxable income was less than zero.

• Your last payment of 1989 estimated state income tax was made in 1990.
• You were liable for the alternative minimum tax in 1989.

• You could not deduct the full amount of credits and deductions in 1989 because total credits exceeded the tax shown on your 1989 Form 1040, line 40.

• You could be claimed as a dependent by someone else in 1989.

Worksheet for State and Local Income Tax Refunds (Keep for your records)
1. Enter the income tax refund from Form 1099-G (or similar statement).....
2. Enter the amount from your 1989 Form 1040, line 26.....
Note: If the filing status on your 1989 Form 1040 was different from the filing status on your 1989 Form 1040, enter the amount from line 2 on line 6, skip lines 3, 4, and 5.

3. Enter on line 3 the amount shown below for the filing status claimed on your 1989 Form 1040.
• Single, enter \$3,100
• Married filing jointly or as a couple (separately), enter \$5,200
• Married filing separately, enter \$2,600
• Head of household, enter \$4,550

4. If you didn't complete line 3a on your 1989 Form 1040, enter -0- on line 3a. If you have to report on your 1989 Form 1040, line 33a, by \$600 (\$750 if your filing status was single or head of household) and add the result.....

5. Add lines 3 and 4. Enter the total.....
6. Subtract line 5 from line 2. Enter the result (but not less than zero).....

7. Taxable part of your refund. Compare the amounts on lines 1 and 6 above. Enter the smaller of the two amounts here and on Form 1040, line 10.....

Line 11

Alimony Received
Enter any amount you received as alimony or separate maintenance. You must know your social security number. If you don't, you may have to pay a \$50 penalty. For more details, get Pub. 504, Tax Information for Divorced or Separated Individuals.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 29 on page 18 for information on the rules that apply. If you received these payments qualify as alimony.

Line 12

Business Income (or Loss)
If you operated a business or practiced your profession as a sole proprietor, report your income and expenses on Schedule C. Enter on line 12 your net profit or (loss) from Schedule C.

Lines 13 and 14

Capital Gain or (Loss)
Enter on line 13 your capital gain or (loss) from the sale of capital assets. If you have capital gains distributions but do not need Schedule D for other capital transactions, enter those distributions on line 14.

Line 15

Other Gains or (Losses)
If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797. Enter the ordinary gain or (loss) from Part II of Form 4797.

Lines 16a and 16b

IRA Distributions
Use lines 16a and 16b to report payments (distributions) you received from your individual retirement arrangement (IRA). This includes regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account in 1990. You should receive Form 1099-R, W-2P showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1990 or an earlier year or you rolled your IRA distribution over into another IRA, see below. Do not use lines 16a and 16b to report a rollover from a qualified employer's plan to an IRA, instead, see the instructions for lines 17a and 17b.

IRA distributions that you must include in income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b; no entry is required on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

Caution: If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. Get Form 5329 for details.

Nondeductible Contributions. If you made nondeductible contributions in any year, part of your IRA distribution is nondeductible. Contributions for 1990, get Pub. 590.

Individual Retirement Arrangements (IRAs), and Form 8606 to figure the taxable part of your IRA distribution. Enter the total distribution on line 16a and the taxable part on line 16b.

If all of your nondeductible contributions were made for years before 1990, use Form 8606 to figure the taxable part of your distribution. Enter the total distribution on line 11 of that form. Enter the total distribution on line 16a and the taxable part on line 16b.

Rollovers. A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a and the taxable part on line 16b. If the total was rolled over, enter the part not rolled over on line 16b. But, if you ever made nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b.

For more details, see Pub. 590.

Lines 17a and 17b
Pensions and Annuities
Use lines 17a and 17b to report pension and annuity income. Do not include disability pensions received after you reach the minimum retirement age set by your employer. Also, use these lines to report payments (distributions) from profit-sharing plans, retirement plans, and employee savings plans. See page 15 for information on rollovers and lump-sum distributions.

You should receive a Form W-2P or Form 1099-R for each pension or annuity. Be sure to attach Form W-2P to Form 1040.

Do not use lines 17a and 17b to report corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 7. Also, do not use lines 17a and 17b to report annuities from qualified pension or annuity plans.

Caution: Certain transactions, such as loans against your interest in a qualified plan, may also be subject to additional taxes. For details, get Pub. 575, Pension and Annuity Income (Including Simplified General Rules).

Fully Taxable Pensions and Annuities
Your pension or annuity payments are fully taxable if either of the following applies:
1. You did not contribute to the cost of your pension or annuity, or
2. You used the 3-year Rule and you get back tax free your entire cost before 1990.

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Fully taxable pensions and annuities also include a lump-sum distribution from a qualified plan or IRA. If you received Form RRB-W-2P and an amount is shown in Box 13 of your form, get Pub. 575 to see how to report your benefits.

If your pension or annuity is fully taxable, enter it on line 17b; no entry is required on line 17a.

For information on military disability pensions, get Pub. 525, *Taxable and Nontaxable Income*.

Partially Taxable Pensions and Annuities
If your pension or annuity is partially taxable and your Form W-2P does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule (Nonqualified Method). But, if your annuity starting date is defined below as after July 1, 1986, you may be able to use the Simplified General Rule explained on this page to figure the taxable part of your pension or annuity.

If you want IRS to figure the taxable part, submit a ruling request before the due date of your return (including extensions) for details on how to do this, see Pub. 939.

If your Form W-2P shows a taxable amount, you may report the amount on line 17b. But, you may use the General Rule or, if you qualify, the Simplified General Rule to see if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b; enter the total you received on line 17a.

Worksheet for Simplified General Rule (Keep for your records)

1. Enter the total pension or annuity payments received this year. Also enter this amount on Form 1040, line 17a.
2. Enter your cost in the plan at the annuity starting date, plus any death benefit exclusion.
3. Age at annuity starting date (see instructions above).
Enter: 300 260 240 170
55 and under 61-65 66-70 71 and older
4. Divide the amount on line 2 by the number on line 3. Enter the result.
5. Multiply the amount on line 4 by the number of months for which this year's payments were made. Enter the result. If your annuity starting date was before 1987, also enter this amount on line 8, skip lines 6 and 7. Otherwise, go to line 6.
6. Enter the amount, if any, recovered tax free in years after 1986.
7. Subtract line 6 from line 2. Enter the result.
8. Compare the amounts on lines 5 and 7 above. Enter the smaller of the two amounts.
9. Subtract line 8 from line 1. Enter the result, but not less than zero. Also enter this amount on Form 1040, line 17b. If your Form W-2P shows a larger amount, use the amount on this line instead of the amount from Form W-2P.

Note. If you had more than one pension or annuity that is partially taxable, figure the taxable part for each separately. Enter the total of the taxable amounts on Form 1040, line 17b. Enter the total pension or annuity payments received in 1990 on Form 1040, line 17a.

death benefit exclusion to your cost when figured on line 17a. Attach a statement to your return stating that you are entitled to the death benefit exclusion. For more details on the Simplified General Rule, see Pub. 575 or Pub. 721.

Age at Annuity Starting Date. If you are the retiree, use your age on the annuity starting date. If you are the survivor of an annuitant, use the age of the annuitant at his or her annuity starting date. If you are the beneficiary of an employee who died, get Pub. 575.

Note. If there is more than one beneficiary, see Pub. 575 or Pub. 721, to figure each beneficiary's taxable amount.

Beneficiary Methods. If your annuity starting date was after July 1, 1986, you may be able to change from the General Rule to the Simplified General Rule (see instructions on Form 1040). For details, see Pub. 575 or Pub. 721.

Oath Benefit Exclusion
If you are the beneficiary of a deceased employee or deceased former employee, amounts paid to you by, or on behalf of, an employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity.

Special rules apply if you are the survivor under a joint and survivor annuity. For details, see Pub. 575.

Rollovers
A rollover is a tax-free transfer of cash or property from one qualified employer's plan to another. Use lines 17a and 17b to report a rollover from one qualified employer's plan to another, or to an IRA.
Distributions that may be rolled over are generally reported to you on Form 1099-R or Form W-2P. Enter the total distribution on line 17a. If the total on line 17a (less any contributions that were taxable to you when you received the distribution) is less than the distribution that was not rolled over on line 17b, Special rules apply to partial rollovers of property.
For more details on rollovers, including distributions under qualified domestic relations orders, see Pub. 575.

Lump-Sum Distributions
If you received a lump-sum distribution from a profit-sharing or retirement plan, you should receive a Form 1099-R showing the amount of the distribution. If you received an early distribution, you may owe an additional tax. You may also owe an additional tax if you received an excess distribution from a qualified retirement plan. For details, get Form 5329.

Enter the total distribution on line 17a and the taxable part on line 17b unless:

• You choose to report the amount, if any, shown in Box 3 of your Form 1099-R on Schedule D (see the instructions for Schedule D).

• You are born before 1936, you meet certain other conditions, and you choose to use Form 4972, Tax on Lump-Sum

Distributions, to figure the tax on any part of the distribution. You may also be able to use Form 4972 if you are the beneficiary of a deceased employee who was born before 1936 and was age 50 or older on the date of death. In these cases, you may pay less tax on the distribution. For details, get Form 4972.

If you use Form 4972 to figure the tax on any part of your distribution, do not include that part of the distribution on line 17a or 17b of Form 1040.

Line 18 Rents, Royalties, Partnerships, Estates, Trusts, etc.

Use Schedule E to report income or losses from rents, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or (loss) from Schedule E.

Line 19 Farm Income or (Loss)

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

Line 20 Unemployment Compensation

Use line 20 to report unemployment compensation (insurance) you received. By January 31, 1991, you should receive a Form 1099-G showing the total amount paid to you during 1990.

If you received an overpayment of unemployment benefits in 1990 and you repaid it in 1990, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also write "Repayment" and the amount you repaid on the dotted line next to line 20.

Note. Supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund are wages. Report them on line 7.

Lines 21a and 21b Social Security Benefits

Social Security and equivalent railroad retirement benefits you receive may be taxable in some instances. Social security benefits include any monthly benefit under title II of the Social Security Act or the part of a tier 1 railroad retirement benefit treated as a Social Security benefit. Social security benefits do not include any Supplemental Security Income (SSI) payments.

By January 31, 1991, you should receive a total Social Security benefits paid to you in 1990, and in Box 4 the amount of any social security benefits you repaid in 1990. If you received railroad retirement benefits treated as social security benefits, you should also receive Form RRB-1099 showing details. Get Pub. 515, *Social Security and Equivalent Railroad Retirement Benefits*.

Use the worksheet on this page to see if any of your benefits are taxable, but please note the following before you begin:

• You will first need to complete Form 1040. Lines 7 through 20, 22, and 30 if they apply to you, to figure the taxable part, if any, of your benefits.

Worksheet for Social Security Benefits (Keep for your records)

1. If you are married filing a separate return and you did not live with your spouse at any time in 1990, enter "D" on the dotted line next to line 21a.
2. Enter the total amount from Box 5 of ALL your Forms SSA-1099 and Forms RRB-1099 (if applicable).
Note: If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.
3. Divide the amount on line 1 above by 2.
4. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099.
5. Add lines 2 and 3.
6. Subtract line 5 from line 4.
7. Enter on line 7 the amount shown below for your filing status:
• Single, head of household, or qualifying widow(er) with dependent child, enter \$25,000.
• Married filing a joint return, enter \$32,000.
• Married filing a separate return, enter -0- (\$25,000 if you did not live with your spouse at any time in 1990).
8. Subtract line 7 from line 6. Enter the result, but not less than zero.
9. If line 8 is zero, stop here. None of your benefits are taxable. Do not enter any amounts on lines 21a or 21b. But if you are married filing a separate return and you did not live with your spouse at any time in 1990, enter -0- on line 21b. Be sure you entered "D" on the dotted line next to line 21a.
10. If line 8 is more than zero, go to line 9.
11. Divide the amount on line 8 above by 2.
12. Taxable social security benefits.

• First, enter on Form 1040, line 21a, the amount from line 1 above.
• Then, compare the amounts on lines 21a and 21b. Enter the smaller of the two amounts here and on Form 1040, line 21b.
• If part of your benefits are taxable for 1990 AND they include benefits paid in 1990, enter the taxable amount on line 21b. If the taxable amount shown on the worksheet, get Pub. 515 for details.

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Caution: Do not report any income from self-employment on line 22. If you had any income from self-employment, you must use Schedule C or Schedule F, even if you do not have any business expenses to deduct from that income.

Examples of income to be reported on line 22 are:

• Prizes, awards, and gambling winnings. Proceeds from lotteries, raffles, etc., are taxable. If you win a prize, enter the full amount of your winnings on this line. You cannot offset losses against winnings and report the difference.

If you had any gambling losses, you may take them as an itemized deduction on Schedule A. However, you cannot deduct more losses than the winnings you report.

• Amounts you received for medical expenses or other items such as real estate losses. If you received such an amount, it is taxable. If you received it tax-free, enter the amount on line 22. See Pub. 525 for information on how to figure the amount to include in income.

• Amounts you recovered on bad debts that you deducted in an earlier year.
• Fees received for jury duty and precinct election board duty. You may be able to deduct part or all of your jury duty pay. See the instructions for line 30.

• Alaska Permanent Fund dividends.
Net Operating Loss. If you had a net operating loss in an earlier year to carry over to 1990, enter the amount as figured in parentheses on line 22. Attach a statement showing how you figured the amount. Get Pub. 536, *Net Operating Losses*, for more details.

Line 21 Social Security Benefits Worksheet (Keep for your records)

Note. If you are married filing a separate return and you did not live with your spouse at any time in 1990, enter "D" on the dotted line next to line 21a.

1. Enter the total amount from Box 5 of ALL your Forms SSA-1099 and Forms RRB-1099 (if applicable).
Note: If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.

2. Divide the amount on line 1 above by 2.

3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from Box 5 of Forms SSA-1099 or RRB-1099.

4. Add lines 2 and 3.

5. Enter the total adjustments from Form 1040, line 30.

6. Subtract line 5 from line 4.

7. Enter on line 7 the amount shown below for your filing status:
• Single, head of household, or qualifying widow(er) with dependent child, enter \$25,000.
• Married filing a joint return, enter \$32,000.
• Married filing a separate return, enter -0- (\$25,000 if you did not live with your spouse at any time in 1990).

8. Subtract line 7 from line 6. Enter the result, but not less than zero.

9. If line 8 is zero, stop here. None of your benefits are taxable. Do not enter any amounts on lines 21a or 21b. But if you are married filing a separate return and you did not live with your spouse at any time in 1990, enter -0- on line 21b. Be sure you entered "D" on the dotted line next to line 21a.

10. If line 8 is more than zero, go to line 9.

11. Divide the amount on line 8 above by 2.

12. Taxable social security benefits.

• First, enter on Form 1040, line 21a, the amount from line 1 above.
• Then, compare the amounts on lines 21a and 21b. Enter the smaller of the two amounts here and on Form 1040, line 21b.
• If part of your benefits are taxable for 1990 AND they include benefits paid in 1990, enter the taxable amount shown on the worksheet. Get Pub. 515 for details.

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Line 34
Standard Deduction OR Itemized Deductions

The standard deduction has increased for most people. Even if you itemized last year, be sure to take the standard deduction will be added to your 1990 Form 1040, line 27.

Caution: If you are married filing a separate return and your spouse itemizes deductions, or if you are a dual-status alien (you checked the box on line 33c), you cannot take the standard deduction, even if you were 65 or older or blind. If you take the standard deduction, find the correct amount for you and enter it on line 34.

If you itemize your deductions, check the box on line 34. Complete an attachment to Schedule A (Form 1040), line 34, the amount from Schedule A, line 27.

Itemizing for State Tax Purposes. If you itemize even though your itemized deductions are less than the amount of your standard deduction, write "IE" (itemized elected) on the dotted line next to line 34.

Standard Deduction Chart for Most People	
If your filing status is:	Your standard deduction is:
Single	\$3,250
Married filing joint return or Qualifying widow(er) with dependent child	\$5,450
Married filing separate return	\$2,725
Head of household	\$4,750

Standard Deduction Chart for People Age 65 or Older or Blind	
If someone can claim you as a dependent, use the worksheet below, instead.	
Enter the number from the box on line 33a of Form 1040	Caution: Do not use the number of exemptions from line 6e.
If your filing status is:	and the number in the box above is:
Single	1 2
Married filing joint return or Qualifying widow(er) with dependent child	1 2 3 4
Married filing separate return	1 2 3 4
Head of household	1 2
	Your standard deduction is:
	\$4,050
	4,850
	\$6,100
	6,750
	7,400
	8,050
	\$3,375
	4,025
	4,675
	5,325
	\$5,550
	6,350

Standard Deduction Worksheet for Dependents (Keep for your records)	
Use this worksheet ONLY if someone can claim you as a dependent.	
1. Enter your earned income (defined below). If none, enter 0.	1.
2. Minimum amount	2. \$500
3. Compare the amounts on lines 1 and 2. Enter the larger of the two amounts here.	3.
4. Enter on line 4 the amount shown below for your filing status:	4.
<ul style="list-style-type: none"> Single, enter \$3,250 Married filing a separate return, enter \$2,725 Married filing a joint return or Qualifying widow(er) with dependent child, enter \$5,450 Head of household, enter \$4,750 	
5. Standard deduction	
<ul style="list-style-type: none"> a. Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here. If under 65 and not blind, stop here and enter this amount on Form 1040, line 34. Otherwise, go to line 5b. b. If 65 or older or blind, multiply \$800 (\$650 if married filing a joint or separate return, or qualifying widow(er) with dependent child) by the number on Form 1040, line 33a, then add the result. c. Add lines 5a and 5b. Enter the total here and on Form 1040, line 34. 	5a. 5b. 5c.

Earned Income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 19, minus any deduction you claim on line 25.

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your credit for the elderly or the disabled, or earned income credit.

c. If you are filing a joint return, use the space under the words "Adjustments to Income" on the front of your return to show your taxable income and your spouse's taxable income separately.

d. Fill in any forms or schedules asked for on the lines you completed, and attach them to the return when you file it.

We will figure the following credits too.

Credit for the Elderly or the Disabled. If you can take this credit, attach Schedule R to your return and write "CFE" on the dotted line next to line 42.

Check the box on Schedule R for your filing status on line 11 and lines 11 and 13 of Part III if applicable. Also complete Part II if applicable.

Earned Income Credit (EIC). Answer the questions that begin on page 23 to see if you can take this credit. If you can, write "EIC" on the dotted line next to line 57.

Tax Computation

Lines 33a through 33c

Line 33a. If you were age 65 or older or blind, check the appropriate boxes on the box on line 33a of Form 1040 and the box on line 6b on page 1 of Form 1040 and also check the appropriate boxes for your spouse.

Age. If you were 65 or older on January 1, 1991, check the "65 or older" box on your 1990 return.

Blindness. If you were completely blind as of December 31, 1990, attach a statement to your return describing this condition.

If you were partially blind, you must attach a certified statement from your eye doctor that you can't see better than 20/200 in your better eye with glasses or contact lenses, or

• Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve, attach a statement to this effect. If you attached this statement in a prior year, attach a note saying that you have already filed a statement.

Line 33b. If your parent (or someone else) can claim you as a dependent, check the box on line 33b. If you do not itemize your deductions, be sure to use the **Standard Deduction Worksheet for Dependents** on page 20 to figure the amount to enter on line 34.

Line 33c. Check this box if your spouse itemizes deductions on a separate return or if you are a dual-status alien. If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident at the end of 1990 and you and your spouse agree to be taxed on you and your spouse's worldwide income, do not check the box.

If you check this box, you cannot take the standard deduction. If you have any itemized deductions such as state and local income taxes or interest, your Federal income tax will be less if you itemize your deductions.

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unemployment benefits (sub-pay) that you previously reported in income because you became eligible for payments under the Trade Act of 1974, include in the total on line 30 the amount you reported in 1990. Write the amount and "Sub-pay TRA" on the dotted line next to line 30. Or, you may be able to claim a credit against your tax liability on line 52b. See Pub. 525, Table and Nontaxable Income, for more details.

Line 31

Adjusted Gross Income

If line 31 is less than zero, you may have a net operating loss that you can carry to another tax year. If you carry the loss back to earlier years, see Form 1045, Application for Tentative Refund. If you do not wish to carry back the net operating loss, you must attach the election to your return. For more information, get Pub. 536, Net Operating Losses.

IRS Will Figure Your Tax and Some of Your Credits

If you want us to, we will figure your tax for you. If you pay your tax by direct debit, we will send you a bill. We won't charge you interest or a late payment penalty if you pay within 30 days of the notice date, or by the due date for your return, whichever is later.

We can figure your tax if you meet ALL of the conditions described below:

- All of your income for 1990 was from wages, salaries, tips, interest, dividends, taxable social security benefits, unemployment compensation, IRA distributions, pensions, or annuities.
- You do not itemize deductions.
- You do not file any of the following forms: Form 2555, Foreign Earned Income; Form 4137, Social Security Tax on Unreported Tip Income; Form 4970, Tax on Accumulation Distribution of Trusts; Form 4972, Tax on Lump Sum Distributions.
- Form 6198, At-Risk Limitations.
- Form 6251, Alternative Minimum Tax—Individuals.
- Form 8615, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,000.
- Form 8814, Parent's Election To Report Child's Interest and Dividend Income on Form 1040.
- You do not want any of your refund applied to next year's estimated tax.
- You give us enough information so that we can figure the tax. Please read the following instructions:
- Fill in the parts of your return through line 37 that apply to you.
- Read lines 39 through 62. Fill in the totals that apply to you, but do not fill in the Total lines. Please be sure to fill in line 55 for Federal income tax withheld. See the instructions below if you want us to figure

settlements, voluntary payments not made under a court order, or a written separation agreement, or amounts specified as child support.

For details, see **Tax-Exempt Information** in the index (topic no. 252) or **Pub. 504, Tax Information for Divorced or Separated Individuals**.

Caution: You must enter the recipient's social security number in the space provided on line 29. If you don't, you may have to pay a \$50 penalty and your deduction will be limited.

If you paid a lump sum to more than one person, enter the social security number of one of the recipients. Show the social security number(s) and the amount paid to the other recipient(s) on an attached statement. Enter your total payments on line 29.

Divorce or Separation Instruments

Executed After 1984. Generally, you may deduct any payment made in cash for, or on account of, a divorce or separation instrument executed after 1984 if:

- the instrument does not prevent the payment from qualifying as alimony, and
- you and your spouse or former spouse did not live together when the payment was made; if you were separated under a decree of divorce or separate maintenance, and
- you are not required to make any payment after the death of your spouse or former spouse, and
- the payment is not treated as child support.

These rules also apply to certain instruments modified after 1984. Other rules apply if your payment is more than \$10,000 if your divorce or separation instrument was executed in 1985 or 1986. For more details, see Pub. 504.

Line 30

Total Adjustments

Add lines 24a through 29 and enter the total on line 30 and the following adjustments:

Qualified Performing Artists. If you are a qualified performing artist, include in the total on line 30 your performing arts related expenses from line 11 of Form 2106, Employee Business Expenses. Write the amount and "Form 2106" on the dotted line next to line 30.

Jury Duty Pay Given to Employer. If you reported jury duty pay on line 22 and you were required to give your employer any amount, include the amount on line 30 and continue to pay your salary while you served on the jury, include the amount you gave your employer in the total on line 30. Write the amount and "Jury pay" on the dotted line next to line 30.

Foreclosure/Refinancing Amortization. If you can claim a deduction for amortization of the costs of foreclosure or refinancing, include the amount on line 30. Write the amount and "Refinancing" on the dotted line next to line 30.

Repayment of Sub-Pay Under the Trade Act of 1974. If you repaid supplemental

Caution: If you were a government employee who paid only the 1.45% Medicare (hospital insurance benefits) tax on your government wages, you must enter the amount of the Medicare tax withheld from your government wages. See the instructions for line 61 to see if you can take a credit for excess Medicare tax paid.

If you are filing a joint return, you must figure excess social security tax withholding separately for each spouse. Do NOT combine amounts of both husband and wife.

Excess Social Security Taxes Worksheet (Keep for your records)

1. Add all social security tax withheld (but not more than \$3,924.45) from Form 1040, line 59. Enter the total here.
2. Enter any uncollected social security tax on tips included in the total on Form 1040, line 54.
3. Add lines 1 and 2.
4. Social security tax limit.
5. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 59.

Line 60

Credit for Federal Tax on Fuels

If you can take a credit for tax on gasoline, diesel fuel, and certain diesel-powered cars, vans, and light trucks, attach Form 4136. Enter the credit on line 60.

Line 61

Regulated Investment Company Credit

Enter on this line the total amount of the credit from Form 2439. Notice to Shareholder of Undistributed Long-Term Capital Gains. Be sure to attach Copy B of Form 2439 to Form 1040, line 61, any time you file Form 1040.

Excess Medicare Tax Credit

If you were a federal, state, or local government employee whose wages in 1990 were subject only to the 1.45% Medicare (hospital insurance benefits) tax, and you had other social security or RRTA wages that when added to your government wages total more than \$31,300, you may take a credit against your income tax. Use Form 4469 to figure the credit. Include the amount of the credit in your total for line 61. On the dotted line next to line 61, write "Form 4469" and show the amount.

Line 62

Total Payments

Add lines 53 through 61, and enter the total on line 62. If you have an amount to credit against your income tax, use Form 6249. Write the amount and "OWPT" on the dotted line next to line 62. Be sure to attach Forms 6249 and 6248.

Refund or Amount You Owe

Line 63

Amount Overpaid

(If line 62 is more than line 54)
Subtract line 54 from line 62 and enter the result on line 63. If line 63 is under \$1, we will send a refund only on your credit.

6. If your filing status is head of household and your child was married, answer the following:
a. Did you claim your child as a dependent on Form 1040, line 6c? ☐ Yes ☐ No
b. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it.

c. If you checked "No," go to question 6b.

d. If your child's other parent claiming him or her under the rules for Children of Divorced or Separated Parents on page 11? ☐ Yes ☐ No

e. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

f. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

g. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

h. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

i. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

j. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

k. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

l. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

m. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

n. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

o. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

p. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

q. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

r. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

s. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

t. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

u. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

v. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

w. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

x. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

y. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

z. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

aa. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

ab. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

ac. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

ad. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

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al. If you checked "Yes," you may take the credit. Fill out the worksheet below to figure it. If you checked "No," stop here; you may not take the earned income credit. Do not fill in the worksheet below. Instead, write "No" on Form 1040, line 57.

Your Child. If your filing status is married filing a joint return or qualifying widow(er) with dependent child, your child means your son, daughter, stepchild, adopted child, a child placed with you by an authorized placement agency for adoption (see instructions for line 57), or your grandchild (but not your grandchild) whom you cared for as your own child for the whole year.

If your filing status is head of household, stepchild, adopted child, or a descendant of your son, daughter, or adopted child (for example, your grandchild).

Note: The earned income credit must be reduced by the alternative minimum tax (Form 1040, line 49). If you owe this tax, the credit is reduced by the amount of the tax. See the instructions for line 49 for more information.

8c of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8d of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8e of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8f of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8g of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8h of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8i of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8j of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8k of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8l of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8m of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

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8o of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

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8x of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8y of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8z of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

8aa of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

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8ah of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

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8aj of the instructions on page 24, wherever applies, and enter the result (but not less than zero) on Form 1040, line 57.

from your 1989 return that you applied to your 1990 estimated tax.

If you or your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim a part of it. Get Pub. 505, Tax Information on Joint Returns, for more information.

Claiming and Estimated Tax. For more information on claiming and estimated tax payments. Please be sure to show both social security numbers in the space provided on the separate returns if you or your spouse paid separate estimated tax, but you are now filing a joint income tax return, add the amounts you each paid to the total on line 57.

Divorced or Separated Parents. If you were divorced or separated in 1990, you may take the credit for the child's earned income tax payments with your former spouse, enter your former spouse's social security number in the space provided on the front of Form 1040.

If you were divorced and remarried in 1990, enter your present spouse's social security number in the space provided on the front of Form 1040. Also, under the "Name Change" section, enter your former spouse's social security number, followed by "DIV."

Name Change. If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments you and your spouse made in 1990. The Service Center will use the social security numbers (under which you made the payments).

Line 57
Earned Income Credit

The earned income credit is a special credit that can help low-income people with a child. The credit can be as much as \$953. If you can take the earned income credit, you can subtract it from the tax you owe. You can get a refund of the credit even if you don't owe any tax.

To see if you can take the earned income credit, answer the questions that begin on this page. But if you file Form 2553 for a partnership, earned income, you cannot take the credit.

If you want IRS to figure the credit for you, see IRS Will Figure Your Tax and Some of Your Credits on page 19.

For more details about the credit, get Pub. 596, Earned Income Credit.

Note: You must file a return if you got advance earned income credit (AEIC) payments in 1990. You must report these payments on line 53. You may be able to get AEIC payments in 1991 by filing Form W-5 with your employer.

Earned Income Includes:

- Wages, salaries, and tips
- Unemployment benefits
- Certain disability pensions
- Basic quarters and subsistence allowances from the U.S. military.

• Earnings from self-employment — this is usually the amount shown on Schedule SE (Form 1040), Section A, line 3, or Section B,

Section A, line 3, or Section B,

Section A, line 3, or Section B,

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Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed. If you filed a joint return, you may not, after the due date of the return, change the return by filing a separate return. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due.

If your return is changed for any reason (for example, as a result of an audit of your return), you must file Form 1040X to change your income tax return. Contact your state tax agency for more information.

Death of Taxpayer

If a taxpayer died before filing a return for 1990, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased person's property.

If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund.

The person who files the return should attach Form 1041, which shows the estate, and the date of death across the top of the tax return.

If your spouse died in 1990 and you did not remarry in 1990, you can file a joint return. You can also file a joint return if your spouse died in 1991 before filing a 1990 return. A joint return should show your spouse's 1990 income before death and your income for all of 1990. Write "Filing as joint return for all of 1990" across the top of the return. If someone else is the personal representative, he or she must also sign.

Claiming a Refund for a Deceased Person. If you are a surviving spouse filing a joint return with the deceased, file only the tax return to claim the refund. If you are a court-appointed representative, file the return and attach Form 1041, which shows that you are the appointed representative. All other filers requesting the deceased taxpayer's refund should file the return and attach Form 1310.

For more details, see **Tele-Tax Information** in the index (topic no. 158) or get Pub. 559, Tax Information for Survivors, Executors, and Administrators.

Gift To Reduce the Public Debt

You may make a gift to reduce the public debt. If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift from any 1990 tax return if you itemize your deductions. For more information, see any tax you may owe. If you owe tax, include a separate check for that amount payable to "Internal Revenue Service."

Address Change

If you move, always notify in writing the Internal Revenue Service Center where you filed your last return, or the Chief, Taxpayer Service Division, in your local IRS district office. You can use Form 8822, Change of Address, to notify us of your new address. If you move after you file your return and you are getting your refund, you must notify the office serving your old address. This will help to forward your check to your new address.

Corresponding With IRS

Be sure to include your social security number in any correspondence with the IRS. If you do not include it, it may take us longer to reply.

How Long Should Records Be Kept?

Keep records of income, deductions, and credits for 3 years after the date the return was filed. Also keep copies of your filed tax returns as part of your records. You should keep records of all property transactions (including those on your own home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552, Recordkeeping for Individuals.

Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506, Request for Copy of Tax Form. There is a charge of \$4.25. If you need tax account information, contact your local IRS office. If you want a printed copy of your return, it will be mailed to you free of charge.

Substitute Tax Forms

You may not use your own version of a tax form unless it meets the requirements contained in the instructions for each substitute tax form. You can get Pub. 1167 by writing to the Forms Distribution Center for your state. See the next to the last page of this instruction booklet for the address.

Late Payment of Tax. If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty will be added to the amount you owe. The penalty also applies to any unpaid tax on the return and to any additional tax shown on the bill. This penalty is in addition to interest charges on late payments.

Note: If you include interest or payment of these penalties with your return, identify and enter these amounts in the bottom section of Form 1040, line 66, **Other amounts**.

Amount You Owe on Line 66

Penalty for Filing Late. In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax. The penalty applies to returns with the tax laws. This includes altering or striking out the preprinted language above the space where you sign.

Other Penalties. Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. For details on some of these penalties, see the instructions for Form 1040.

Income Tax Withholding and Estimated Tax Payments for 1991

If the amount you owe (line 66) or the amount you paid (line 67) is \$500 or more, you may want to file new Form W-4s, **Employee's Withholding Allowance Certificate**, with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding.

In general, you do not have to make estimated tax payments if you expect that your 1991 Form 1040 will show a refund or a tax balance due IRS of less than \$500. If your total estimated tax (including any alternative minimum tax) for 1991 is \$500 or more, get Form 1040-ES, **Estimated Tax for Individuals**. It has a worksheet you can use to see if you have to make estimated tax payments.

For more details, get Pub. 505, **Tax Withholding and Estimated Tax**, or Form 1040-ES.

Do Both the Name and Social Security Number on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security taxes. If your Form W-2, Form 1099, or other document shows an incorrect social security number or name, notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your Social Security record. If the name or number on your social security card is incorrect, call the Social Security Administration at 1-800-234-5377.

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cannot be used) and give you a copy of the return for your records. Someone who prepares your return for you but does not change your return for you does not sign your return.

Avoid Common Mistakes

This checklist is to help you make sure your form is filled out correctly. Errors may delay your refund.

1. Are your name, address, and social security number correct on the label? If not, did you correct the label?
2. Did you enter your spouse's social security number in the space provided on page 1 of Form 1040? If you are married, you are married filing a separate return, or you are married filing jointly, you must enter your spouse's social security number on line 34.
3. If a child lived with you and the amount on Form 1040, line 31, is under \$20,264, did you answer the questions in the instructions for line 57 to see if you can take the earned income credit?
4. If your parent (or someone else) can claim you as a dependent on his or her return, did you check the box on line 33b?
5. If you took the standard deduction, did you enter it on line 34? Also, did you use the correct chart or worksheet on page 20?
6. If you (or your spouse) if you checked the box on line 67b, **Blind**, did you enter your complete line 33a?
7. Did you check your computations (additions, subtractions, etc.)?
8. Did you use the correct filing status and taxable income amount to find your tax in the Tax Table?
9. Did you attach your W-2 form(s) and any other forms? Did you assemble all forms and schedules in the proper order? See Step 6 on page 8.
10. Did you sign and date Form 1040?

Section 5—General Information

Penalties and Interest

Interest. We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will impose a penalty for failure to file, negligence, fraud, substantial valuation understatement, and understatement of tax. Interest is charged on the penalty from the due date of the return (including extensions).

Late Filing of Return. If you do not file your return by the due date (including extensions), the penalty is 5% of the amount you owe for each month or part of a month your return is late, unless you have a reasonable explanation. If you do, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your minimum penalty will be \$100 or the minimum of any tax you owe, whichever is smaller.

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How To Avoid the Penalty. You will not owe the penalty or have to complete Form 1040 (or Form 1040F) if either of the following conditions is met:

1. You had no tax liability for 1989, you were a U.S. citizen or resident for all of 1989, AND your 1989 tax return was for a tax year of 12 full months, or
2. The total of lines 55, 56, 59, and any write-in amount from Form 4469 as much as your 1990 return is at least as much as your 1989 tax liability, AND your 1989 tax return was for a tax year of 12 full months.

If your estimated tax payments for 1990 must be based on time and for the required amount.

Figuring the Penalty. If you cannot avoid the penalty and you choose to figure it yourself on Form 2210 (or 2210F), enter the penalty amount on Form 1040, line 67. Do not attach Form 2210 to your return. Add the penalty amount to any tax due and enter the total on line 66. If you are due a refund, subtract the penalty amount from the overpayment on line 63.

If you (or your spouse) if you checked the box on line 67b, **Blind**, IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the notice date.

Lowering Your Penalty.

If any of the conditions below applies to you, you may be able to lower the amount of your penalty. But you must complete and attach Form 2210 (or 2210F) to your return to do so. On the bottom line of line 67, you must enter "2210" or "2210F" if any of the following conditions applies to you:

- You claim a waiver, or
- Your income varied during the year and you use the annualized income installment method to figure your required installment payments, or
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

For more details, see the instructions for Form 2210 (2210F).

Sign Your Return

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. Be sure to date your return and show your occupation in the space provided for you. If you are still responsible for the correctness of the return, if you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 26.

Child's Return. If your child cannot sign his or her return, sign your child's name in the space provided. Then add "By (your signature), parent for minor child."

Paid Preparer Must Sign Your Return. Generally, anyone you pay to prepare your return must sign the return. If the preparer signs the return, you must sign it by hand in the space provided (signature stamps or labels

Note: If the amount you overpaid is large, you may be able to reduce the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 1991** on page 26.

Injured Spouse Claim. If you file a joint return with your spouse, you may be able to claim support payments and certain Federal debts (such as student loans), all or part of the overpayment shown on line 63 may be used to pay the past due amount. But, your part of the overpayment may be refunded to you if **ALL THREE** of the following apply:

1. You are not obligated to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your joint return).

If **ALL THREE** of the above conditions apply and you want your part of the overpayment refunded to you, complete Form 8379, **Injured Spouse Claim and Allocation**, and attach it to Form 1040 when you file your return. For more information, see the top left corner of Form 1040.

Note: If you are filing an injured spouse claim to receive your part of a joint overpayment, for a return you have already filed, use only Form 8379 to obtain your refund. Do not attach it to Form 1040.

Line 65

Applied to 1991 Estimated Tax. Subtract line 64 from line 63. Enter the result on line 65. This is the amount that you must pay to the IRS to make your account correct. If you want to apply to your spouse's account, the request should include your spouse's social security number.

Line 66

Amount You Owe. (If line 54 is more than line 62) Subtract line 62 from line 54 and enter the result on line 66. This is the amount you owe.

Attach your check or money order for the full amount when you file. If line 66 is under \$1, you do not have to pay. Do not include any estimated tax payment in your check or money order in a separate envelope from the one you use to pay the tax due on Form 1040.

Note: If you owe tax for 1990, you may need to increase the amount of income tax withheld from your wages and file Form 1040-ES, **Estimated Tax for Individuals**, for 1991. See **Income Tax Withholding and Estimated Tax Payments for 1991** on page 26.

Line 67

Estimated Tax Penalty. If line 66 is at least \$500 and it is more than 10% of the tax shown on your return, or you underpaid your 1990 estimated tax liability for any payment period, you may owe a penalty. Get Form 2210 (Form 2210F for

- Tax-exempt income. This includes interest on money you borrowed to pay or receive interest on. This also includes interest paid to purchase deposits or obligations or shares, or to make deposits or other investments, to the extent any interest income received from the investment is tax exempt.
- A loan on life insurance if the interest is cashed to the loan and you report on the cash basis.
- A debt to buy a single-premium life insurance policy.
- An amount of business transaction (Use Schedule C, E, or F of Form 1040 to deduct business interest expenses.)

You MAY NOT Deduct As Contributions

• Travel expenses (including meals and lodging) if you are not an individual, or if there is a significant element of personal pleasure, recreation, or vacation in the travel.

- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization.

Example. You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible contribution, you must subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.

- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in property, unless the interest is transferred until the entire interest has been transferred.
- Gifts to:

- a. Individuals.
- b. Foreign organizations.
- c. Groups that are run for personal profit.
- d. Groups whose purpose is to lobby for changes in the laws.
- e. Civic leagues, social and sports clubs, labor unions, or chambers of commerce.

Recordkeeping. If you gave property, you must keep a record of the property, from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- a. How you figured the property's value at the time you gave it. If the value was determined by an appraisal, you should also keep a signed copy of the appraisal.)
- b. The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- c. How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.

Note: If any conditions attached to the gift property is over \$500, or if you gave less than your entire interest in the property, or if you gave a "split-dollar" property, or

contribution under section 170(h), your records should contain additional information. Get Pub. 526 for details.

Line 14. Enter the total contributions you made in cash or by check (including out-of-pocket expenses)

Moving Expenses Line 19

Employers and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home. If you moved to a new workplace, you must have had no former workplace, your new workplace must be at least 35 miles from your old home. If you meet these requirements, see **Tax Information in the index** (topic no. 304) or Pub. 521, **Moving Expenses**. Complete and attach Form 3903 to figure the amount of moving expenses you are entitled to deduct. If you work at a new workplace outside the United States or its possessions, get Form 3903F, **Foreign Moving Expenses**.

Miscellaneous Deductions Lines 20 through 26

Most miscellaneous deductions cannot be deducted in full. You must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 24.

Generally, the 2% limit applies to expenses you paid for which you were not reimbursed (line 20). The limit also applies to certain expenses you paid to produce or collect taxable income (line 21). See the instructions for lines 20 and 21 for examples of expenses to claim on these lines.

The 2% limit does not apply to certain other miscellaneous expenses that you may deduct. These expenses can be deducted in full on line 26. The line 26 instructions describe these expenses. Included are deductible gambling losses (to the extent of winnings) and certain job expenses of disabled employees. Get Pub. 523, **Miscellaneous Deductions**, for more information.

Expenses Subject to the 2% Limit
(Lines 20 and 21)

Line 20. Use this line to report job expenses. Just list the expenses. Do not deduct them in some cases you MUST first fill out Form 2106, **Employee Business Expenses**. Fill out Form 2106 for all your job expenses if:

- You claim any travel, transportation, meal, or entertainment expenses for your job, OR

• Your employer paid you for any of your job expenses reportable on line 20.

If neither of the above applies, enter the amount from line 11 of Form 2106 on line 20 of Schedule A.

Just list the expenses to fill out Form 2106, **Employee Business Expenses**. Do not deduct the amount of your expenses on the dotted line for line 20. If you need more space, attach a statement showing the type and amount of the expense. Enter one total in the amount space for line 20.

Examples of expenses to include on line 20 are:

- Travel, transportation, meal, or entertainment expenses. (If you have a statement from your employer, use Form 2106 for all of your job expenses.)
- Union dues.

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- Impairment-related work expenses of a disabled person.
- Lost or misplaced cash or property (but see **Casualty and Theft Losses** on page 29).
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Expenses of:

- a. Travel as a form of education.
- b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
- c. Adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

- Personal legal expenses.
- Lost or misplaced cash or property (but see **Casualty and Theft Losses** on page 29).
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Expenses of:

- a. Travel as a form of education.
- b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
- c. Adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

- Personal legal expenses.
- Lost or misplaced cash or property (but see **Casualty and Theft Losses** on page 29).
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Expenses of going to or from your regular workplace.
- Education that you need to meet minimum requirements for your job or that will qualify you for a new occupation.
- Expenses of:

- a. Travel as a form of education.
- b. Attending a seminar, convention, or similar meeting unless it is related to your employment.
- c. Adopting a child, including a child with special needs.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Instructions for Schedule B Interest and Dividend Income

Purpose

Use Schedule B if you are filing Form 1040 and any of the following applies.

- You had over \$400 in taxable interest, and you are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.
- You had more than \$400 in dividends.
- You had a foreign account, or
- You were a grantor of, or transferor to, a foreign trust.

Part III of the schedule asks you to answer questions about foreign accounts and trusts.

Part I

Interest Income Lines 1 through 4

To see what interest income you must report, read the instructions for Form 1040, line 8a, on page 13.

The player should send you a Form 1099-INT or Form 1099-DIV, if applicable, showing interest you must report. If you are also claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989, fill in Part I. Also fill in Part III if the total taxable interest is over \$400.

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Schedule D, lines 2b and 9b, columns (f), (g) and (g) the combined totals of all your sales, less taxes, Schedule D-1.

Lines 2d and 9d

Enter sales and exchanges of other capital assets on these lines that are not reported on lines 2a or 9a. Do not include transactions reported on Form 2119, 4797, or 6252.

Line 20

If Form 1040, line 37, is zero, subtract the amount on Form 1040, line 36 from the amount on Form 1040, line 35. Enter the result. To show a negative amount (a loss), enclose it in parentheses.

Part VI

This part enables IRS to compare amounts of your income with amounts you report on your tax return. For details on entering income, get Pub. 525, Taxable and Nontaxable Income.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and recording fees. Enter the increase in column (e), unless you reported the net sales price in column (d).

For more details, get Pub. 551, Basis of Assets.

Lines 2a and 9a

Enter all sales and exchanges of stocks, bonds, etc., and real estate (if not reported on Form 2119, 4797, or 6252). Include these transactions whether you received cash or property. For Form 1099-B, or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as long as the abbreviations are based on the descriptions or 1099-S (or substitute statement).

Use Schedule D-1, Continuation Sheet for Space to list transactions for lines 2a and 9a. You may use as many Schedules D-1 as you need to list your transactions. Enter on

or "wash sale" of stock, you may not be able to use the actual cost as the basis. If you do not use your actual cost, attach an explanation of your basis.

When selling stock, adjust your basis by any payment (other than interest) received on the stock received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for more details.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death.

The cost of other basis of an original issue discount (OID) that has been increased by the amount of OID that has been included in gross income for that instrument.

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

(2) If you received a note or other obligation and you are reporting it at less than face value (including all contingent payments), you must report the difference in amounts separately in the spaces in Part V. Get Pub. 537, Installment Sales, for more details.

Section 1256 Contracts and Straddle

For Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. See Pub. 550 for more details.

Specific Instructions

Line 1

Reconciliation of Form 1099-B and Form 1099-S Transactions

Enter on line 1 the total sales of stocks, bonds, etc., reported to you for 1990 on Form 1099-B (or on a substitute statement). Also include on line 1 the total sales of real estate transactions reported to you for 1990 on Form 1099-S (or on a substitute statement). That you will be reporting on lines 2a and 9a. Be sure to complete lines 2c and 9c.

If line 1 differs from the total of lines 2c and 9c, column (d), attach a statement explaining the difference. For example, there would be a difference between line 1 and the total of lines 2c and 9c, column (d), if you received a Form 1099-B for an installment sale of stock, but the total return of capital reduces the basis of your stock and is not taxed until your basis in the stock is fully recovered. Include any nontaxable amount that is a return of capital in the total on line 1. Do not report it in either Part I or II. Attach a statement to Schedule D explaining the difference between the total on line 1 and the total of lines 2c and 9c. See Pub. 550 for more details.

Column (d)

Sales Price
Enter in this column either the gross sales price or the net sales price from the sale. If you sold stocks or bonds and you received a Form 1099-B, enter the gross sales price. If your broker that shows gross sales price, enter that amount in column (d). However, if Form 1099-B (or your broker) indicates that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (d). If the net amount is entered in column (d), do not include commissions and option premiums in column (e).

Caution: Be sure to add all sales price amounts on lines 2a and 9a, column (d), to the totals on lines 2c and 9c.

Column (e)

Cost or Other Basis
In general, the cost or other basis is the cost of the property, less depreciation, amortization, and depletion, if you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion,

Sale or Exchange (Other Than Involuntary Conversion) of Capital Assets Held for Personal Use

Gain from the sale or exchange of this property is a capital gain. Report it on Schedule D, Part I or Part II. Loss from the sale or exchange of this property is not deductible. If you received a note or other obligation and you are reporting it at less than face value (including all contingent payments), you must report the difference in amounts separately in the spaces in Part V. Get Pub. 537, Installment Sales, for more details.

For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 2a or 9a, depending on how long you owned the home. Complete lines 2c and 9c, column (d). Do not deductible, write "Personal Loss" across columns (f) and (g).

Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership is a capital gain or loss. Report it on line 1. Get Pub. 541, Tax Information on Partnerships.

Long-Term Capital Gains From Regulated Investment Companies

Include in income as a long-term capital gain the amount on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains of a regulated investment company. Enter on Form 1040, line 61, the tax paid by the company. If you received a Form 2439, the basis of your stock (the excess of the amount included in income over the amount of the credit. See Pub. 550 for more details).

Capital Gain Distributions

Enter capital gain distributions paid to you during the year as a long-term capital gain on line 13 regardless of how long you have held your investment. See Pub. 550 for more details.

Sale of Your Home

Use Form 2119, Sale of Your Home, to report a gain or loss from the sale of your main home whether or not you bought another one. You must file Form 1040 for the year in which you sell your main home, even if you are not otherwise required to file a return. Get Pub. 523, Tax Information on Selling Your Home.

Installment Sales

If you sold property (other than publicly traded stocks or securities) in a gain or loss installment sale, you must report the sale on the year of sale, you must report the sale on the installment method unless you elect not to do so.

Use Form 6252, Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1990 from a sale of property in an installment method sale reported on the installment method.

To elect out of the installment method, report the sale as follows on a timely filed return (including extensions):

(1) Report the full amount of the sale on Schedule D.

- In general, no gain or loss is recognized on the transfer of property from an individual to a spouse or a former spouse, if the transfer is incident to a divorce. Get Pub. 504, Divorce and Separation, for details.
- Amounts received on the retirement of a debt instrument generally are treated as received in exchange for the debt instrument.
- Losses from the disposition of wetlands and highly erodible croplands converted to agricultural use (other than livestock grazing) after March 1, 1980, are reported on Schedule D, but gains are reported on Form 4797.
- If you received property and inherited property from a decedent, get Pub. 564.
- Amounts received by shareholders in corporate liquidations.
- Cash received in lieu of fractional shares of stock as a result of a stock split or stock dividend. See Pub. 550.
- Mutual fund load charges may not be taken into account in determining gain or loss on certain dispositions of stock in mutual funds. For reinvestment rights were increased details, get Pub. 564.
- Deferral of gain on conflict-of-interest dispositions under section 1043. See Form 8824.

Inherited Property

If you disposed of property that you acquired by inheritance, the basis of the disposition as a long-term gain or loss, regardless of how long you held the property. Write "INHERITED" in column (b), instead of the date you acquired the property.

Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract, but that is a capital asset in your hands.

If a purchased option expired, enter the expiration date in column (c), and write "EXPIRED" in column (d).

If an option that was granted (written) expired, enter the date in column (c), and write "EXPIRED" in column (d). Fill in the other columns as appropriate. See Pub. 550 for more details.

Exchange of Like-Kind Property

A like-kind exchange occurs when you exchange property for like-kind property for property of like kind. Report on Schedule D (or Form 4797, whichever applies) the exchange of like-kind property, even if no gain or loss is recognized. Also complete and attach Form 8824 to your return for each exchange.

For exchanges reported on Schedule D, write "Form 8824" in column (a), and the gain or loss from Form 8824, if any, in column (f) or (g). Also, write in the top margin of Schedule D "Like-Kind Exchange" or, if one or more exchanges involved a related party, write "Related Party Like-Kind Exchange." See Form 8824 and its instructions for details.

Caution: Passive activity income does not include income from renting.

(1) Substantially nondepreciable property, (2) property incidental to a development activity, and (3) property to a trade or business activity in which you materially participate. See Pub. 925 for details.

Active Participation. You can meet the active participation test if you own at least a 1% interest in the property and you are involved in the management of the property. You must have participated in making management decisions or arranging for others to provide services (such as repairs), in a significant and bona fide sense.

Management decisions that are relevant in this context include approving new tenants, approving capital or repair expenditures, and other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest in the activity) was less than 10% (by value) of all interests in the activity.

Modified Adjusted Gross Income. This is your adjusted gross income from Form 1040, line 31, without taking into account any passive activity losses or other losses. It includes your income from a retirement benefits, deductible contributions to an IRA or certain other qualified retirement plans under section 219, or the deduction for one-half of self-employment tax. If you file Form 8815, modified adjusted gross income includes the interest excluded on line 14 of that form.

Passive Activity Loss Rules. The passive activity loss rules may limit the amount of losses you can deduct. They apply to losses from rental activities on line 33 of Schedule E. Losses from passive activities may be first subject to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity rules.

You can generally deduct losses from passive activities only to the extent of income from passive activities. Exceptions apply to some activities, such as real estate activities (see line 23).

Business Activity. A passive activity is any activity in which you do not materially participate and any rental activity regardless of participation. See the instructions for Form 8582 to determine whether you materially participated in a business activity. If you are a limited partner, you are generally not treated as a partner in the activity. If you are a partner in the partnership's activity for the year.

The rental of real or personal property is generally a rental activity under the passive activity loss rules, but exceptions apply to this rule. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participate in the activity. See the instructions for Form 8582 for the material participation tests and the definition of "rental activity." See Pub. 925 for special rules that apply to rentals of: (1) substantially nondepreciable property, (2) property incidental to development activities, and (3) property to activities in which you materially participate.

Schedule K-1. If you did not receive these instructions with your Schedule K-1, you can get a copy at most IRS offices. Your copy of Schedule K-1 and its instructions will tell you where on the return to report your share of the items.

Special rules apply that limit losses.

- If you have a current year loss or a prior year unallowed loss from a partnership or S corporation, see the **At-Risk Rules** on page 36 and the **Passive Activity Loss Rules** on this page.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you have a partnership or S corporation for any activity, use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter the deductible loss, if any, from Form 6198 in Part II, column (i), of Schedule E.

- If you have a passive activity loss, you generally need to complete Form 8582 to figure the amount of the allowable loss. But if you are a partner in a partnership or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity, and you meet **ALL THREE** of the conditions listed in the instructions for line 23, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (g) of your Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

- If you have passive activity income, complete Part II, column (h), for that activity.
- If you have nonpassive income or losses, complete Part II, columns (i) through (k), as appropriate.
- If you are treating items on your tax return differently from the way the partnership or S corporation treated them on its return, you may have to file Form 1082, Statement of Inconsistent Treatment or Amended Return.

Partnerships. If you have other partnership items relating to a partnership, such as a partnership from Form 8582 instructions before entering them on your return.

If you have other partnership items, such as depletion, from a nonpassive activity, show each item on a separate line in Part II. Show unreimbursed partnership expenses from nonpassive activities on a separate line in column (f) of Part II. If you have entered on Schedule A (Form 1040) reportable allowable interest expense paid or incurred from debt-financed acquisition in Part II, or on Schedule A, depending on the type of expenditure to which the interest is allocated. See Pub. 925 for details.

If you claimed a credit for Federal tax on partnership or other items on your 1989 Form 1040, you must also report the credit on the partnership, enter as income in column (h) or column (k), whichever applies, the amount of the credit claimed in 1989.

Part or all of your share of partnership income or loss from the operation of the

Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive an information return from the estate or trust. Do not attach that Schedule to your return. Keep it for your records. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1.

If you have estimated taxes credited to you from a trust (Schedule K-1, line 12a), write "ES payment claimed" and the 36 amount on the dotted line in column (c) of line 36. Instead, enter the amount on Form 1040, line 56.

A U.S. person who transferred property to a foreign trust may have to include in income the income received by the trust as a result of the transferred property. If, during 1990, the trust had a U.S. beneficiary, for more information, get Form 3059, *Statement of Foreign Income and With U.S. Beneficiaries*.

Part IV

Income or Loss From REMICs. If you are a residual holder of a Real Estate Mortgage Investment Conduit (REMIC), use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule K-1 (Form 1065) from the REMIC for each quarter. Do not attach the schedule(s) to your return. Keep them for your records.

REMIC income or loss reported on Schedule E is not income or loss from a passive activity. **Notes:** If you are a regular holder of a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a. If you are a residual holder in more than one REMIC, attach a continuation sheet using the instructions on page 36 and (d) and (e) on line 38 of Schedule E. If you also completed Part I of Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

If you have losses or deductions from a prior year that you could not deduct because of the basis or at-risk limitations, and the amounts are now deductible on your current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

Column (c). Report the total of the amounts shown on line 36 of Schedule 2c, column (c). This is the smallest amount of taxable income you report on Form 1040, line 37, for 1990. If the taxable income you would show on Form 1040, line 37, is smaller than the total reported in column (c), you must enter the amount from column (c) on Form 1040, line 37. Do not enter the dotted line next to line 37 on Form 1040.

Caution: Do not include the amount shown in column (c) in the total on line 38 of Schedule E.

Column (e). Report the total of the amounts shown on Schedule(s) Q, line 3b, in Part IV, column (e). If you itemize your deductions on Schedule A (Form 1040), include this amount on line 21.

Part V

Summary

Line 40

Include any windfall profit tax credit or refund received in 1990 in the total on line 40 if you deducted the tax withheld on Schedule E in an earlier year and received a dotted line next to this total, write "OWPT" and show the amount.

Line 41

Enter on line 41 your total share of gross farming and fishing income as shown on Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 21; and Schedule K-1 (Form 1041), line 12.

You will not be charged a penalty for underpayment of estimated tax if you meet the following tests:

1. Your gross farming or fishing income for 1989 or 1990 is at least two-thirds of your gross income, and
2. You file your 1990 tax return and pay the tax due by March 1, 1991.

Instructions for Schedule C Profit or Loss From Business

Changes You Should Note

The following changes may affect 1990 returns:

- Statutory employees should file Schedule C to report income and expenses. See the instructions for line 1.
- The standard mileage rate is 26 cents a mile for all miles of business use. See the instructions for line 10.
- The requirements for completing and attaching Form 4562, Depreciation and Amortization, have been relaxed. Also, listed property now includes cellular telephones and other similar communications equipment placed in service after 1989. See the instructions for line 13.

Purpose

If you operated a business or practiced a profession as a sole proprietorship, complete Schedule C. If you had more than one business or profession, you must file separate business schedules. Do not report gambling winnings on Schedule C unless you are a professional gambler. Instead, see the instructions for Form 1040, line 22.

Line B

Enter on this line the 4-digit code that identifies your principal business or professional activity. See page 2 of Schedule C for the list of codes.

Line C

Enter your business name and address. Show a street address instead of a box number. Include the suite or room number, if any. Use your home address only if you actually conducted the business from your home.

Line D

You don't need an employer ID number unless you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return.

Line E

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method or the accrual method. For long-term contracts entered into after February 28, 1986, special rules apply. See Internal Revenue Code section 460 for details. The income used must clearly reflect your income.

To change your accounting method (including treatment of inventories), you must usually first get permission from IRS. In general, file Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show rents, royalties, real estate transactions, annuities, and pensions. You may also have

to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1098, 5498, and W-2E.

If you received cash or more than \$10,000 in one or more related transactions, you may have to file Form 8300. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

Tax Shelter. If you claim or report any deduction, loss, credit, other tax benefit, or income on Schedule C from an interest purchased or otherwise acquired in a tax shelter that is required to be registered, you must file Form 8271.

Additional Information

Get Pub. 334, Tax Guide for Small Business, for more details on business income and expenses.

Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service. If your general field or activity is farming, include the type of services (mining, construction, or manufacturing), also give the type of customer or client. For example, "wholesale sale of hardware to retailers" or "appraisal of real estate for lending institutions."

Line B

You may also deduct expenses that apply to space within your home if it is the only space used for the business. The space must be used on a regular basis to store inventory from your trade or business or selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you use the same space for nonbusiness purposes.

Limit on Deductions. Certain expenses for business use of your home are limited to the gross income from the home, minus the total of the following deductions: 1. The business part of your deductible mortgage interest, real estate taxes, and casualty losses.

2. Your other business deductions, such as wages and supplies, that are not related to the business use of the home.

The expenses to which the limit applies, and the order in which they must be deducted, are listed below.

- Your expenses for the business use of the home, and the portion listed in the above that is related to the business, utilities, and insurance.
- Depreciation.

Generally, any amount you cannot deduct for 1990 because of this limit may be taken into account for 1991. Get Pub. 587, Business Use of Your Home, for details. Also get Pub. 936, Limits on Home Mortgage Interest Deduction, to see how much interest you can deduct.

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Line 1 Material Participation

Participation, for purposes of the seven material participation tests listed below, generally includes any work you did in the activity. If you did not do any work in the activity at the time you did the work, the capacity in which you did the work does not matter. However, work is not treated as participation if the work is not work that an owner would customarily do in the same type of activity and one of your main reasons for doing the work was to avoid taxes or to get a tax benefit. If you are the active participant in the activity, you are treated as having participated in the activity.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operation of the activity. Work done as an operator includes:

- Studying and reviewing financial statements or reports on operations of the activity.
- Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use.
- Monitoring the finances or operations of the activity in a nonmanagerial capacity.

Participation by your spouse. During the tax year in which you participated in the activity, your spouse's participation is counted as your participation in the activity. This applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return for the tax year.

Material Participation. For purposes of the passive activity rules, you materially participated in the operation of this trade or business if, during 1990, you met any of the following seven tests:

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all yours (including individuals who did not own any interest in the activity) for the tax year.
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other person for the tax year. This includes individuals who did not own any interest in the activity.
4. The activity is a significant participation in all significant participation activities during the year for more than 500 hours. An activity is a "significant participation" if it involves the conduct of a trade or business, you participated in the activity for more than 100 hours during the tax year, and you did more than 100 hours of work in or on the material participation tests (other than this test 4).
5. You materially participated in the activity for any 5 of the prior 10 tax years.
6. The activity is a personal service activity in which you materially participated for any 3 prior tax years. A personal service activity is an activity that involves performing personal services in the fields of health, law, engineering, architecture, accounting, actuarial science, performing arts, or

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consulting, or any other trade or business in which capital is not a material income-producing factor.

7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis during the tax year. But you do not meet this test if you participated in the activity for 100 hours or less during the tax year. Your participation in managing the activity does not count toward meeting this test if you meet this test if any person (except you)—

- a. received compensation for performing management services in connection with the activity, or
- b. spent more hours during the tax year than you spent performing management services in connection with the activity (regardless of whether the person was compensated for the services).

If you meet any of the above tests, check the "Yes" box on line 1. This business is not a passive activity.

If you do not meet any of the above tests, check the "No" box on line 1. This business is a passive activity. If you have a loss from this business, see Limit on Losses on this page. If you have a profit from this business, see Instructions for Form 1040, line 28.

Exception for Oil and Gas. If you are filing Schedule C to report income and in which you own a working interest directly or through an entity that does not limit your liability, check the "Yes" box on line 1. The activity of owning the working interest is not a passive activity regardless of your participation in the activity.

Limit on Losses. If you checked the "No" box on line 1 and you have a loss from this business, you may have to use Form 8582 to figure allowable losses. See Instructions for Schedule C, line 29. Generally, you can deduct losses from passive activities only to the extent of income from passive activities.

For more details, get Pub. 925, Passive Activity and At-Risk Rules.

Line J

If this is the first Schedule C you are filing for this business, check the box on line J. Also check the box if you are reorganizing, closing it, and one or more years has passed since the last Schedule C was filed.

Part I Income (Lines 1 through 7)

Line 1

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form(s) 1099-MISC.

Statutory Employees. If you received a box in Box 6 of that form was checked, report your income and expenses related to that income on Schedule C. Enter your income and expenses on line 1 of Schedule C. If you are a statutory employee, check the box on that line. Social security tax should have been withheld from your

earnings, therefore, you do not have to pay self-employment tax on these earnings. Statutory employees include full-time life insurance salespeople, certain agent or salespeople, and certain home workers.

If you had both self-employment income and statutory employee income, do not combine these amounts on a single Schedule C. You must file two Schedules C. See Instructions for Form 1040, line 28.

Installment Sales. Generally, for sales after December 31, 1987, the installment method may not be used to report income from the sale of (1) personal property, (2) real property, or (3) a business. If you used the installment method for the sale of real property, you must report the income from the sale on line 1 of Schedule C. If you used the installment method for the sale of a business, you must report the income from the sale on line 1 of Schedule C. If you used the installment method for the sale of real property, you must report the income from the sale on line 1 of Schedule C. If you used the installment method for the sale of a business, you must report the income from the sale on line 1 of Schedule C.

Any gain not yet recognized from an installment sale after February 28, 1986, of property listed in (1) or (2) above must generally be included in income over a period not to exceed 4 years. The rules of Section 453(b)(2)(B) for sales of property other than real property apply. See C.B. 736, as amended, to figure the amount to include each year, except that the adjustment must be included in income at a rate no slower than the rate of contraction of your dealer installment obligations.

If you use the installment method, attach a schedule to your return. Show separately for 1990 and the 3 preceding years: gross sales, cost of goods sold, gross profit, amounts collected, gross profit to gross sales, amounts collected, and gross profit to amounts collected.

Line 2

Enter on line 2 such items as returned sales, rebates, and allowances from the sales price.

Line 6

Report on line 6 amounts from finance reserve income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1990, credit for tax on prior years' income, and other income claimed on your 1989 Form 1040, and other kinds of miscellaneous business income. Include amounts you received in your trade or business as shown on Form(s) 1099-PATR.

If you have listed property that you placed in service after June 18, 1984, and the business use percentage decreased to 50% or less in 1990, report on this line any depreciation deduction you claimed on any section 179 expense deduction. Use Form 4797, Sales of Business Property, to figure the recapture.

Part II Expenses (Lines 8 through 27b)

Capitalizing Costs of Property. If you produced real or tangible personal property or acquired property by lease, certain costs must be capitalized. These costs must be included in inventory costs or capitalized

year. It does not apply to stock in trade, inventories, land, and personal assets. You may also choose under section 179 to expense part of the cost of certain tangible personal property placed in service in your business. You bought in 1990 for resale must include part of certain indirect costs in their inventory.

See the instructions for Form 4562 or get Pub. 534, Depreciation, to figure the amount of depreciation and section 179 expense deduction to enter on line 13. You must complete and attach Form 4562 only if:

1. You are claiming depreciation on property placed in service during 1990 or are claiming a section 179 expense deduction for the property, or
2. You are claiming depreciation on listed property regardless of when it was placed in service.

Listed property includes, but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less.
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pick-up trucks, etc.
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment).

Cellular telephones or other similar telecommunications equipment placed in service after 1989.

- Computers or peripheral equipment.

Listed property does not include:

- Communication, or video equipment used exclusively in a taxpayer's trade or business or regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment.

If you have listed property that you placed in service in 1990, the business use percentage of the property decreased to 50% or less in 1990. You may have to recapture excess depreciation, including any section 179 expense deduction. Get Form 4797 and its instructions for details.

If you took an investment credit on property that you dispose of before the end of the year, the credit will be recaptured as income. The credit will be recaptured if the business use percentage decreases, or the property value otherwise changes so that it no longer qualifies. You may have to refigure the credit. See Form 4255, Recapture of Investment Credit, for details.

Line 14
Deduct contributions that are not an incidental part of a pension or profit-sharing plan included on line 19. Also include contributions to insurance, health, and welfare programs.

Note: You may be able to deduct part of the amount paid for health insurance for you and your family even if you don't itemize your deductions. See the instructions for Form 1040, line 26.

Lines 18a and 18b
Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example,

Form 5500.—Complete this form for each plan with 100 or more participants. Form 5500-C/R, or 5500EZ. — Complete the applicable form for each plan with less than 100 participants.

There is a penalty for failure to timely file these forms.

Line 20a
Retirement Plans for the Self-Employed

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for more than 30 days or rented other equipment for more than 30 days, you must deduct your rental cost from your deduction by an amount called the inclusion amount. You may have to do this if—

The lease term began:	And the vehicle's fair market value on the first day of the lease exceeded:
After 12/31/86	\$12,800
After 12/31/85 but before 1/1/87	23,000
After 4/2/85 but before 1/1/86	28,000
After 12/31/84 but before 4/3/85	34,500
After 6/18/84 but before 1/1/85	40,500

If you leased a vehicle during 1986, and 1990 is the first tax year you used the vehicle 50% or less for business, you must reduce your deduction by an amount called the inclusion amount. You must do this even if you had no inclusion amount from using the above table.

For information on how to figure the inclusion amount and additional inclusion amount, see Pub. 917.

Line 21
Deduct the cost of repairs and maintenance for your business property. Do not deduct the cost of repairs or maintenance for your personal property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property. They are chargeable to capital accounts or to the depreciation reserve, depending on how depreciation is charged on your books.

Line 23
You can deduct the following taxes:

- Real estate and personal property taxes on business assets.
- Social security taxes paid to match wages. Also, Federal unemployment tax paid.
- Federal highway use tax.

Do not deduct:

- Federal income taxes.
- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal property.
- State and local sales taxes (treat instead as part of the cost of the property).
- Other taxes not related to your business.

Line 24a
Enter your business travel expenses. Do not include expenses for meals or entertainment.

You cannot deduct expenses for attending a foreign convention unless it is a bona fide business expense, and it is reasonable for the meeting to be held outside the North American area or Jamaica as within it. These rules apply to both employers and employees. Other rules apply to luxury travel travel. For more details, get Pub. 463, Travel.

Lines 24b and 24c
You may deduct only 80% of your business-related meal and entertainment expenses, including meals incurred while traveling away from home on business. This rule also applies to meal and entertainment expenses incurred by your employees, but only if you do not treat the reimbursement as wages subject to withholding.

Business meal expenses are deductible only if they are:

- (1) directly related to or associated with the active conduct of your trade or business; (2) not lavish or extravagant; and (3) incurred while you or your employee is present at the meal.

You cannot deduct any expenses for hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to entertainment events. See Pub. 463.

Note: You may be able to deduct meal and entertainment expenses in full if they are treated as compensation and reported on Form 1099-MISC for an independent contractor. See Pub. 463.

On line 24b enter your total meal and entertainment expenses. Include meals while traveling away from home for business. Instead of the actual cost of your meals while traveling away from home, you may use the standard meal allowance. For more details, see Pub. 463.

Figure the total amount on line 24b. Multiply that amount by 80%. Then, enter the result on line 24c.

Line 25
Deduct only utility expenses paid or incurred for your trade or business.

Local Telephone Service. If you used your home phone for business, deduct the business portion of the cost of the first phone line into your residence. But you can deduct expenses for any additional costs you incurred for business that are more than the cost of the base rate for the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate changes.

Line 26
Enter the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year minus any jobs credit you claimed on Form 5680. Do not include amounts paid to yourself.

Caution: If you provided taxable fringe benefits, such as a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

Lines 27a and 27b
Include all ordinary and necessary business expenses that you deducted elsewhere on Schedule C. List the type and amount of each expense separately on the dotted lines for line 27a. Enter the total on line 27b. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal, living, or family expenses. Do not include charitable contributions.

Include any loss from this activity that was not allowed as a deduction last year because of the at-risk rules. If any loss from this activity was not allowed last year because of the passive loss limitations, see the instructions for Form 8582.

Amortization. Include amortization on line 27a. For amortization that begins in 1990, you must complete and attach Form 4562. You may amortize:

- The cost of pollution-control facilities.
- The cost to rehabilitate qualified low-income housing placed in service after 1989.
- Any other asset that is amortized under Section 179. See Pub. 925 for more details. Also, see Pub. 925 for information on the passive activity loss rules as they apply to low-income housing.

- Amounts paid for research and experiments.
- Amounts paid before 1987 for trademarks and trade names.
- Certain business startup costs.
- Qualified forestation and reforestation costs.

You can deduct up to \$35,000 of costs paid or incurred in 1990 to remove architectural or transportation barriers to the handicapped and your eligible employee. You can depreciate your leasehold improvements and costs for leased business property.

In general, you may not amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business. For more details, see Pub. 535.

Line 29
If you have a loss, the amount of loss you can deduct this year may be limited. So on line 30 before entering your loss on line 29, if you answered "No" to Question 1 on Schedule C, also see the instructions for Form 8582. Enter the net profit or deductible loss here. Compare this amount with the total of the other income and expenses, and enter the total on Form 1040, line 12, and Schedule SE, line 2 (or Form 1041, line 5).

Statutory Employees. If you are filing Schedule C to report income and expenses as a statutory employee, include your net profit or deductible loss from line 29 with other Schedule C amounts on this amount line 24. Do not include this amount on Schedule SE, line 2. If you are required

to file Schedule SE because of other self-employment income, see the instructions for Schedule SE.

Line 30

At-Risk Rules
Deductions for losses by persons who are engaged in a trade or business, or an activity for the production of income, including the holding of real property, are limited to the amount they are at risk in the business.

If (1) you are a loss from any activity that you engaged in, or (2) you are a loss from the production of income, including the holding of real property placed in service after 1986, and (3) you have amounts for which you are not at risk in the activity, use Form 6198, *At-Risk Limitations*, to determine your allowable loss.

Check Box 30b if you have amounts for which you are not at risk for this business, as follows:

1. Nonrecourse loans used to finance your business, or to acquire or improve the property, unless they are secured by property not used in your business or by certain real property used in an activity of holding real property; or
2. Amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or

3. Loans from someone who has an interest in your business, other than as a creditor, or to a person (other than yourself) owing to such an interest; or

4. Amounts contributed to your business, or to your interest in the business, that are covered by:

- nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or
 - loans from a person described in 3 above.
- If all amounts are at risk in this business, check Box 30a and enter your loss on line 29. But, if you answered "No" to Question 1, you must first complete Form 6198 to figure your allowable loss to enter on line 29.

If you checked Box 30b, get Form 6198 to figure the amount of your deductible loss and enter it on line 29. But, if you answered "No" to Question 1, your loss may be further limited. See Form 6198. If your at-risk amount is zero or less, enter 0 on line 29. Be sure to attach Form 6198 to your return. If you checked Box 30b and your loss is not at risk, your business's processing of your tax return may be delayed.

If, in addition to the amount that you entered on line 30b, you dispose of an asset used in an activity to which the at-risk

rules apply and you have amounts in the deductible loss with other Schedule C deductions, see the instructions for Form 6198.

Statutory employees. Include your deductible loss with other Schedule C deductions on line 12. **Do not** include this amount on Schedule SE, line 2.

Any loss from the business not allowed for 1990 because of the at-risk rules is treated as a deduction allocable to the business in 1991. For more details, see the instructions for Form 6198 and Pub. 925.

Part III

Cost of Goods Sold

If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchant inventories must be included in your cost of goods sold at the beginning and end of your tax year.

Note. Certain direct and indirect expenses must be capitalized or included in inventory. See the instructions for Part III.

Instructions for Schedule SE

Social Security Self-Employment Tax

A Change You Should Note

A new deduction is allowed in computing self-employment tax. For 1990, the deduction is 7.65% of your total earnings from self-employment. This deduction is computed on Schedule SE by multiplying your total earnings by .9235. (This gives the same deduction as multiplying total earnings by .0765 and then subtracting the result.)

Purpose

Schedule SE is used to figure any tax due on net earnings from self-employment. You also have to pay this tax on wages you were paid as an employee of an electing church or qualified church-controlled organization. The Social Security Administration uses the information from Schedule SE to compute your benefits under the social security program. This tax applies no matter how old you are, even if you are already getting social security benefits.

Additional information. Get Pub. 533, *Self-Employment Tax*, for more details.

Who Must File Schedule SE

You must file Schedule SE if both a and b below apply to you:

- a. You were self-employed, and your net earnings from self-employment were \$400 or more (or you had wages of \$100 or more as an employee of an electing church or organization controlled by a church), AND
- b. You did not have wages (including tips), other than Medicare qualified government wages, of \$1,300 or more that were subject to social security tax or railroad retirement tax.

Who Can File Schedule SE

Even if you are not required to file Schedule SE, it may be to your benefit to file it and use the "optional method" in Section B.

Note. Using the optional method may give you the benefits described below, but it may also increase your self-employment tax.

How can the optional method help you?

1. **Social security coverage.** — The optional method may give you credit toward your social security coverage even though you had no wages or low income from self-employment.

2. **Earned income credit.** — Depending on your circumstances, using the optional method may qualify you to claim the earned income credit or give you a larger credit. This could happen if your net SE earnings determined without using the optional method are less than \$1,800. If you are a nonresident alien, you must use the optional method to see if the optional method will benefit you.

3. Child and dependent care credit.

The optional method may also help you qualify for this credit or give you a larger credit. This could happen if your net SE earnings determined without using the optional method are less than \$1,800. Figure this credit with and without using the optional method to see if the optional method will benefit you.

Who Is Subject to Self-Employment Tax?

Self-Employed Persons. You are subject to SE tax if you had net earnings from being self-employed. If you are in business for yourself, or you are a farmer, for example, you are self-employed.

Your share of certain partnership income and guaranteed payments are also subject to SE tax. See the instructions for Partnerships on page 45.

Employees of Churches and Church Organizations.

If you were an employee of a church or qualified church-controlled organization that has a certified ministerial employee, you may be subject to SE tax on your wages (church employee income). This applies if the wages were \$100 or more from any one church or church-controlled organization. See line B at the top of Long Schedule SE.

U.S. Citizens Employed by Foreign Governments or International Organizations.

You are subject to SE tax if you are a U.S. citizen and you are wholly or instrumentally owned by a foreign government or an international organization under the International Organizations Immunities Act) in one of the following countries: the U.S., Puerto Rico, Guam, the Virgin Islands, the Northern Mariana Islands, or the Virgin Islands.

Report income from this employment on Schedule SE (Section A or B), line 2. If you are employed by a foreign government or an international organization in a country other than those listed, those earnings are not subject to SE tax.

U.S. Citizens or Resident Aliens Living Outside the U.S.

If you are a self-employed U.S. citizen or resident alien living outside the U.S., in most cases you are subject to SE tax. You may not be exempt from your foreign earned income exclusion.

Coverage for Overseas Missionaries.

You may figure net earnings from self-employment as if you were in the U.S. if:

- You are a U.S. citizen;
- You were a minister (but not a Christian Science practitioner) or a member of a religious order serving outside the U.S., and you filed Form 4361, *Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners*, Get Pub. 517, *Social Security for Members of the Clergy and Religious Workers*, for more details.

Who Is Not Subject to Self-Employment Tax?

Members of the Clergy and Certain Religious Orders and Sects. In most cases you are subject to SE tax on net earnings you get as a minister, a member of a religious order, or a Christian Science practitioner. But you will not be subject to SE tax on those net earnings if you filed Form 4361 and IRS approved you as being exempt from SE tax in this case. If you have no other income subject to SE tax, write "Exempt—Form 4361" on Form 1040, line 48. However, if you are a minister, you must attach Form 4361 to SE tax. See line A at the top of Long Schedule SE. **Note:** If you have ever filed Form 2031 to elect social security coverage on your earnings as a minister, you cannot change that election now.

If you have conscientious objections to social security insurance because of your belief in the teachings of a recognized religious sect of which you are a member, you may be exempt from SE tax. Get IRS approval by filing Form 4029, *Application for Exemption From Social Security Taxes and Waiver of Benefits*. In this case, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 48.

General Information

More Than One Business. If you farmed and had at least one other business, or you had two or more businesses, your net earnings from self-employment are the combined net earnings from all your businesses. If you had a loss in one business, it reduces the income from another. Figure the combined SE tax on one Schedule SE.

Joint Returns. Show the name of the spouse with SE income on Schedule SE. Each must file a separate Schedule SE. If one spouse qualifies to use Short Schedule SE, and the other has to use Long Schedule SE, both can use one Schedule SE. One spouse should complete the front and the other the back. Include the total profits or losses from all businesses on Form 1040, as appropriate. Enter the combined SE tax on Form 1040, line 48.

Community Income. In most cases, if any income is business income (including farming) is community income, all of the income from that business is SE earnings of the spouse who carried on the business. The facts in each case will determine which spouse carried on the business. If you and your spouse are partners in a partnership, see *Partnerships*, on page 45.

If you and your spouse have community income and each has SE income, attach Schedule SE to the return of the spouse with the SE income. Also attach Schedule(s) C or F.

Caution: Community income included on Schedule(s) C or F must be divided for income tax purposes on the basis of the community property laws.

Fiscal Year Filers. If your tax year is a fiscal year, you must use the tax rate and earnings base that apply at the time the fiscal year begins. The rate and earnings base for a fiscal year that overlaps the date of a rate or earnings base change is not prorated.

Specific Instructions

Read the top of page 1 of Schedule SE to see if you can use Section A, Section B, or Section C. For each section, you need to know what to include as net earnings from self-employment. Read the instructions below to see what to include as net earnings and how to fill in lines 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses.

Net Earnings From Self-Employment

What is included in net SE earnings? In most cases, net earnings include your net profit from a farm or nonfarm business. If you are a partner in a partnership, see the instructions on lines 1 and 2 of your net SE earnings. Do not report on lines 1 and 2 any income or loss that is not included in figuring net SE earnings and attach an explanation.

If you deposited earnings into a capital construction fund set up under the Merchant Marine Act of 1936, get Pub. 595, Tax Guide for Commercial Fishermen. If you are a duly ordained minister who is an employee of a church and you are subject to SE tax, the unremunerated business expenses that you incurred as a minister are not included in net SE earnings. If you are a minister, see the instructions for income tax purposes. If you are deducted from your SE earnings in figuring SE tax, however, special rules apply. See Pub. 517.

Partnerships

If you are a general partner, include in your total net earnings your share of partnership income or loss from the trade or business. Also include any guaranteed payments your partnership paid you for your personal services. If you are a limited partner, include only guaranteed payments. Line 2 of Schedule K-1 (Form 1065) should include net earnings for either general or limited partnerships.

Reduce lines 1 and 2 for any section 179 deduction, oil or gas depletion, or unremunerated partnership expenses. If your partnership is engaged solely in the operation of a group investment program, earnings from the operation are not SE earnings for either the general or limited partner.

If you are married and both you and your spouse are partners in a partnership, each of you must include your share of partnership income. Each of you must file a Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes.

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse, even in community property states. If a partner dies, and the partnership continues, the deceased's distributive share of partnership income must be included in the gross income of the estate. If the estate gets a nonprofessional fiduciary if the fees relate to active participation in the operation of the estate's business, or the

management of an estate that required extensive management activities over a long period of time.

Dition and commodity dealers engaged in trading section 1256 contracts, see I. R. Code section 1402(f) to figure net SE earnings.

Earnings Not Included in Net Earnings From Self-Employment

Salaries, fees, etc., subject to social security tax that you received for performing services as an employee, official (except as a fee basis government employee as explained earlier under Other Income), or as a retired partner or employee representative under the railroad retirement system.

Income you received as a retired partner under a written partnership plan that provides for lifetime periodic retirement payments if you had no other interest in the partnership and did not perform services for it during the year.

Income from real estate rentals, including rental's paid on a leasehold interest in real estate, if the lease is for a term of 1 year or more, and the business is a real estate dealer. This includes cash and crop shares received from a tenant or share farmer. You should report this income on Schedule E.

Dividends on shares of stock and interest on bonds, notes, etc., if you did not get the income in the course of your trade or business as a dealer in stocks or securities or gain or loss from:

- a. the sale, exchange, or redemption of a capital asset, conversion, or other disposition of property unless the property is sold to a dealer in securities, inventory, or held primarily for sale to customers in the ordinary course of the business; or
- c. certain transactions in timber, coal, or domestic iron ore.

Statutory Employee Income. If you were a statutory employee and filed Schedule C to report your income and expenses, do not include the net profit (or loss) on line 29 of that Schedule C on line 2 of the Short or Long Schedule SE. If you were a statutory employee and reported your income on line 1 of that Schedule C on Short Schedule SE, line 6, or Long Schedule SE, line 6a, whichever applies.

Medicare Qualified Government Wages

Section B, Long Schedule SE, Line 9. Medicare qualified government wages are wages you get as a Federal statutory employee, or as a Federal contractor, subject ONLY to the 1.45% Medicare tax. If you received such wages, do NOT include them as social security wages on Long Schedule SE, line 6a, or on Short Schedule SE, line 6. If you must file Long Schedule SE, include them on line 9. Wages you enter on line 6 or line 9 are subject to Medicare tax as well as the 1.45% Medicare tax.

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Note: Also see the instructions for Form 1040, line 61, to see if you should file Form 4469, Excess Medicare Tax Credit.

You must use the worksheet below to figure your SE tax to enter on line 10 if:

- a. you had Medicare qualified government wages as explained earlier, and b. the total of the amounts on lines 6c, 7d, and e of Long Schedule SE is more than \$51,300.

If you do not have to use the worksheet, complete the following worksheet and enter the results on the Schedule. Do not include the amounts used on line 10 (153) by the Medicare tax rate.

Worksheet (Keep for your records)	
1. Enter amount from Schedule C, line 27.	1. _____
2. Enter amount from Schedule SE, line 7a.	2. _____
3. Enter your government wages from Schedule SE, line 5.	3. _____
4. Subtract line 3 from line 2. If the result is zero or less, enter 0.	4. _____
5. Multiply the smaller of line 1 or line 4 by 124.	5. _____
6. Multiply the smaller of line 1 or line 4 by 925.	6. _____
7. Add lines 5 and 6. Enter the result on line 1040, line 48. Also enter one-half of this amount on Form 1040, line 25.	7. _____

Optional Methods

Optional Method for Farm Income. Was your gross farm income for the year \$2,400 or less? If it was, you can report on line 12, Part II, of Long Schedule SE, instead of your actual net earnings.

If your gross farm income was more than \$2,400, your net farm profits (defined below) were less than \$1,733, you can report \$1,600 on line 12, Part II.

If you can use this method, it can increase or decrease your net SE farm earnings, even if the farming business resulted in a loss. There is no limit on how many times you can use this method. If you use this method, you must apply it to all your net earnings from self-employment for the year.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

For a farm partnership, figure your share of gross income based on the partnership agreement. With guaranteed payments, your share of the partnership's gross income is guaranteed payments plus your share of the partnership's net income reduced by all guaranteed payments of the partnership. If you are a limited partner, include only guaranteed payments.

Net farm profits is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15e, from farm partnerships.

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Optional Method for NONFARM Income

Were your net nonfarm profits (defined below) less than \$1,733, and also less than two-thirds of your gross nonfarm income? If so, you may use this method if you are regularly self-employed or regularly employed and actually performing self-

employment services. If you are a partner in a partnership, you must have been in the partnership for at least 2 of the 3 years just before the year for which you use the optional method. The net earnings of \$400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of the income or loss from any of your partnerships.

You may report on line 12, Part II, of Long Schedule SE, instead of your actual net earnings, if your net earnings are less than \$1,600, as your net earnings. But you may not report less than your actual net earnings from nonfarm self-employment.

Method for Farm Income. see Optional Method for Farm Income on this page for details on how to figure your share of gross income from the partnership.

The limit for the optional method for nonfarm self-employment is 5 years. The 5 years do not have to be one after another.

Net nonfarm profits is the total of the amounts from Schedule F (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a, other than farm partnerships.

Using Both Optional Methods

If you can use both methods, you may report less than your total actual net earnings from self-employment, but you cannot report more than your net SE income alone.

If you use both methods to figure net earnings, you cannot report more than \$1,600 of net SE earnings.

Instructions for Schedule F

Farm Income and Expenses

A Change You Should Note

The requirements for completing and attaching Form 4469, Depreciation and Amortization, for farm property now include cellular telephones and other similar telecommunications equipment placed in service after 1989. See the instructions for Schedule C (Form 1040), line 13.

Purpose

Use Schedule F to report farm income and expenses. File it with Forms 1040, 1041, or 1065.

Additional Information: Pub. 225,

Farmers' Tax Guide, has samples of filled-in forms and schedules, and lists important dates that apply to farmers.

Filers of Forms 1041 and 1065. Do not complete the block labeled "Social security number (SSN)." Instead, enter your number on line D of your return.

Nightway Use Tax. If you use tractor, trailer, or other vehicle for business purposes, you may have to pay a Federal highway use tax. Get Form 2250, Heavy Vehicle Use Tax Return, to see if you owe this tax.

If you had to make estimated tax payments in 1990 and you underpaid your estimated tax, you will not be charged a penalty if:

- 1. your gross farming or fishing income for 1989 or 1990 is at least two-thirds of your gross income, AND
- 2. you file your 1990 tax return and pay the tax due by March 1, 1991.

For more details, see Pub. 225.

Do not report the following income on Schedule F:

- a. Rent based on farm production or crop shares if you did not materially participate (for self-employment tax purposes) in the management or operation of the farm. Report this income on Form 4833 and Schedule E (Form 1040) as income subject to self-employment tax. See Pub. 225.
- b. Rent from pasture land that is based on a flat charge. Report this income in Part I of Schedule E. But report on line 10 of Schedule F pasture income received from taking care of someone else's livestock.
- c. Sales, exchanges, or involuntary conversions (other than casualties or thefts) of certain farm property. Report this income on Form 4797, like-kind exchanges, also see Form 8824.
- d. Sales of livestock held for draft, breeding, or show purposes. Report this income on Form 4797.

Use Form 4684 to report a casualty or theft involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes.

See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.

Filing Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensation, interest, rents, royalties, annuities, and pensions. You may also have to file information returns for products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1098, 5498, and W-2C.

If you received cash of more than \$10,000 in one or more related transactions in your farming business, you may have to file a Form 8879, or file get Pub. 1544, Reporting Cash Payments of Over \$10,000.

Lines A and B

On line A, enter your principal crop or activity for the current year.

On line B, enter one of the 15 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of most of your gross income from the production of crops, such as wheat, rice, feed corn, soybeans, barley, rye, and lentils; or nongrains such as cotton, tobacco, sugar, and Irish potatoes. **Animal specialty** includes the raising of pets or laboratory animals, such as dogs, cats, bees, and snakes.

Line C

Under the cash method, include all income in the year you earn it. It does not matter when you get it. Deduct expenses when you incur them. If you use the accrual method, include income when you receive it. See Schedule C (Form 1040) for instructions.

Under the accrual method, include income in the year you earn it. It does not matter when you get it. Deduct expenses when you incur them. If you use the cash method, include income when you receive it. See Schedule C (Form 1040) for instructions.

Other rules apply that determine the timing of deductions based on economic performance. Get Pub. 538, Accounting Periods and Methods, for details.

Farming syndicates cannot use the cash method of accounting. A farming syndicate may be a partnership, any other noncorporate group, or an S corporation. If a partner in the business has ever received a sale in a way that would require reporting it with any federal or state agency, or

b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs (A limited partner is one who can lose only the amount invested in the partnership, a limited entrepreneur is a person who does not take any active part in managing the business).

Line D

You need an employer ID number only if you have a Keogh plan, or were required to file an employment, excise, fiduciary, partnership, or alcohol, tobacco, or firearms tax return.

Line E

You can elect to include commodity credit corporation loan proceeds as income in the year you received them instead of reporting as income the proceeds from the sale of the commodities in the year of sale or in the year of forfeiture. If you made this election and reported these loan proceeds as income for one year, check "No." on line E. Otherwise, check "Yes." For information on how to make this election, see the instructions for lines 7a-7c.

Line F

Material Participation
See the instructions for Schedule C (Form 1040), line 1, for the definition of material participation for purposes of the passive activity rules.

If you meet any of the material participation tests described in the line 1 instructions for Schedule C, check the "Yes" box.

If you are a retired or disabled farmer, you are treated as materially participating in a farming business if you materially participated 5 of the 8 years preceding your retirement or disability. Also, a surviving spouse is treated as materially participating in a farming business if the real property used for farming in the business was in the special valuation of farm property passed on from a qualifying decedent, and the surviving spouse actively manages the farm.

Check the "No" box if you did not materially participate. If you checked "No" and you have a loss from this business, see **Limit on Losses** on this page. If you have a

property. Also, the alternative depreciation rules apply to property placed in service in any tax year your election is in effect. Unless you obtain the consent of IRS, you must make this election for your first tax year after 1986 during which you engage in a farming business involving the production of property subject to the capitalization rules. You cannot make this election without the consent of IRS.

For more information, see Pub. 225, *Which Basis Should I Choose?* If you received a prior election for animals and have any preproductive period expenses, check the "Does Not Apply" box on line D. Also, check this box if you do not, or did not, have preproductive period expenses or if you are not eligible to make the election.

Check the "Yes" box if you are electing to currently deduct your preproductive period expenses. Also check the "Yes" box if you made this election in a prior year. Check the "No" box if you are capitalizing your preproductive period and chose to check the "No" box if you chose to capitalize them in a prior year.

Caution: If you are eligible to make this election but you do not check any of the boxes on line D and you deduct these expenses, you will be treated as if you checked the "Yes" box.

Part I

Farm Income—Cash Method
In Part I show income received for items listed on lines 1 through 10. Count both the fair market value of goods or other property received for these items.

Income is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on line 4.

Sales of Livestock Because of Drought. If you sold livestock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

Information Returns

If you received information returns (Forms 1099 or CCC-182) showing amounts paid to you, first determine if the amounts are to be included with farm income. Then, use the chart below to determine where to report the amounts. If you received more than one Form 1099 or CCC-182, report amounts with any other income reported on that line.

Information return	Where to report
Form 1099-PATR	Line 5a
Form 1099-SC	Line 5b
Form 1099-INT	Line 5c
Form 1099-DIV	Line 5d
Form 1099-G or CCC-182 (for disaster payments)	Line 5e
Form 1099-G or CCC-182 (for other payments)	Line 5f

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You may also receive Form 1099-MISC for other income. Report this income on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include this amount on line 9, "Custom hire (machine work) income."

Lines 1 and 2

On line 1 show amounts received from sales of livestock and other items bought for resale. On line 2 show the cost or other basis of the livestock and other items you actually sold.

Line 4

Show amounts received from sales of livestock, produce, grains, and other products you raised.

Lines 5a and 5b

If you received distributions from a partnership, report the amounts on line 5a. If you received a Form 1099-PATR, On line 5b, even if you reported the loan proceeds as income, you did not elect to report the loan proceeds as income, also include the loan proceeds on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 7c. But if the amount forfeited is different from your basis in the loan, you may have an entry on line 7c.

What If I Repaid a CCC Loan With CCC Certificates? Include on line 7b the amount of any CCC loan you repaid with the certificates, even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan proceeds as income, include on line 7c the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in certificates is the amount of the loan you repaid with the certificates, or the amount you paid for them.

If you did elect to report the loan proceeds as income, do not include the amount of the loan you repaid with the certificates on line 7c.

For more information on the tax consequences of electing to report CCC loan proceeds as income, including CCC certificates, see Pub. 225.

Lines 6a and 6b
Enter on line 6a the TOTAL of the following amounts: The amount of the dividend you received, usually reported to you on Form 1099-G. You may also receive Form CCC-182 from the Department of Agriculture showing the amounts and types of payments made to you.

- Diversion payments.
- Cost-share payments (sight drafts).
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams).
- Face value of commodity credit certificates (often called "generic" or "pig" certificates).

On line 6b report only the taxable amount. For example, if you qualify to exclude payments received under certain Federal disaster programs (including Pub. 225), do not include these payments on line 6b.

Enter on line 8b the taxable amount of the proceeds you received in 1990. Do not include proceeds you elect to include in income next year.

Lines 7a through 7c

Commodity Credit Corporation (CCC) Loans. Generally, you do not report CCC loans as income. However, if you pledge property for all of your production to the CCC, you must elect to report the loan proceeds as income. If you do not receive them, instead of the year you sell the crop, if you make this election (or made the election in a prior year), report loan proceeds you received in 1990 on line 7a and attach a statement to your return showing the details of the loan(s).

If you made the election in a prior year to report loan proceeds as income, be sure you reported them on line 7a in 1990. Check "No." See the instructions for line E. What If I Forfeited a CCC Loan? Include the full amount forfeited on line 7b, even if you reported the loan proceeds as income. If you did not elect to report the loan proceeds as income, also include the loan proceeds on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 7c. But if the amount forfeited is different from your basis in the loan, you may have an entry on line 7c.

What If I Repaid a CCC Loan With CCC Certificates? Include on line 7b the amount of any CCC loan you repaid with the certificates, even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan proceeds as income, include on line 7c the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in certificates is the amount of the loan you repaid with the certificates, or the amount you paid for them.

If you did elect to report the loan proceeds as income, do not include the amount of the loan you repaid with the certificates on line 7c.

For more information on the tax consequences of electing to report CCC loan proceeds as income, including CCC certificates, see Pub. 225.

Lines 8a through 8d
In general, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 1990 was the year of damage, you may elect to include certain proceeds in income for the year of the disaster. Check the box on line 8a and attach a statement to your return. See Pub. 225 for a description of the proceeds for which an election may be made and for what you must include in your statement.

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including Federal disaster payments).

Enter on line 8a the TOTAL crop insurance proceeds you received in 1990, even if you elect to defer them. Enter on line 8b the taxable amount of the proceeds you received in 1990. Do not include proceeds you elect to include in income next year.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1990 and elected to include in income in 1990.

Line 9

Enter on this line the income you received for custom hire (machine work).

Line 10

Use this line to report income not shown on lines 1 through 9. For example, include the following income items on line 10:

- Illegal Federal irrigation subsidies. See Pub. 225.
- Bartering income.
- Income from discharge of indebtedness generally. A discharge is canceled or forgiven, without the payment of cash. Certain solvent farmers may exclude from income discharged qualified farm indebtedness. For information on whether you must include in income any discharge of indebtedness, see Pub. 225.
- State gasoline or fuel tax refund you got in 1990.
- The amount of credit for Federal tax on fuels claimed on your 1989 Form 1040.
- The amount of credit for alcohol used as a fuel that was entered on Form 6478.

Report the sale of commodity futures contracts on line 10. If they are used to protect you from price changes. There are a form of business insurance and are considered hedges. Enter any profit on line 10. If you had a loss in a closed futures contract, show it as a minus amount.

Caution: For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction. Purchase or sales contracts are not true hedges unless they are used to protect you from price changes. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report it on Form 6781.

Part II
Farm Expenses
Note. Certain costs must be capitalized if you produced real or tangible personal property, or acquired property held for resale. Special rules apply to the costs of certain farm improvements. See the instructions for line G for more details.

Do not reduce your deductions on lines 12-34d by the preproductive period expenses you are required to capitalize. Instead, enter the total amount capitalized in parentheses on line 34e. See **Preproductive period expenses** under the instructions for lines 12-34d through 34e on page 30 for more details.

Do not deduct:

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Loss of inventory.

Line 18

Generally, you cannot currently deduct expenses for feed to be consumed by your livestock in a later tax year. See **Prepaid Farming Expenses**, earlier.

Line 20

Do not include as freight paid the cost of livestock held for resale. Instead, add these costs to the cost of the livestock and deduct them when the livestock are sold.

Line 22

Enter only the amount of premiums for fire, theft, and other risks of loss that are deductible for your farm business assets. Do not include insurance on personal assets, or medical, health, or disability insurance on yourself or your family.

Note: You may be able to deduct part of the amount paid for health insurance for you and your family even if you don't itemize your deductions. See the **Instructions for Form 1040**, line 26.

Lines 23a and 23b

Interest Allocation Rules. The tax treatment of interest expense differs depending on its type. For example, personal interest, home mortgage interest, and investment interest are all treated differently. "Interest allocation" rules require you to allocate (classify) your interest to the proper category based on the right place of your return and gets the right tax treatment. These rules could affect how much interest you deduct on Schedule F.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. Get Pub. 545, **Interest Expense**, for details.

If you paid interest on a debt secured by your main home, and any of the proceeds were used in your farming business, you must report the interest as an amount that is deductible on Schedule F.

If you have a mortgage on real property used in your farming business (other than your main home), enter on line 23a the interest you paid for 1990 to banks or other financial institutions for which you received a Form 1098, **Mortgage Interest Statement**.

Note: If the recipient was not a financial institution or you did not receive a Form 1098, you must report the interest on line 23b.

If you paid \$600 or more interest on this mortgage, the recipient should send you a Form 1098 or similar statement. It shows the total interest received from you during 1990. You should receive this statement by January 31, 1991. If you paid more mortgage interest to financial institutions than is shown on Form 1098, or if you paid more than \$600 in interest, attach a statement to your return explaining the difference and write "See attached" in the left margin next to line 23a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received the Form 1098, attach a statement to your return showing the left margin next to line 23a.

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 25. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

the name and address of the person who received the Form 1098. In the left margin, next to line 23b, write "See attached."

On line 23b, enter the interest on other loans related to this farm. Do not enter interest you prepaid in 1990 for years after 1990. Include only the part that applies to 1990.

Line 24

Enter amounts you paid for farm labor minus the amount of any jobs credit you claimed on Form 5884. Do not include amounts paid to yourself.

Count the cost of boarding farm labor but not the value of any products they used from the farm. Count only what you paid for the labor. Do not include amounts that do not count the value of your own or your family's labor.

Caution: If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include farm labor amounts you depreciated or deducted elsewhere.

Line 25

Enter what you paid for employee pension, profit-sharing, or annuity plans. If the plan included you as an owner-employee, see the instructions for Schedule C (Form 1040), line 19. Enter the amount you paid for yourself on Form 1040, line 27.

Lines 26a and 26b

If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to deduct your cost, not just the rental cost. For details, see the instructions for Schedule C (Form 1040), line 20a.

Enter on line 26b amounts paid to rent or lease items such as pasture or farm land.

Line 27

Enter what you paid for repairs and maintenance of farm buildings, machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes.

Do not deduct repairs or maintenance on your home.

Line 31

You may deduct the following taxes:

- Real estate and personal property taxes on business assets.
- Social Security taxes you paid to match what you are required to withhold from farm employees' wages and any Federal unemployment tax paid.
- Federal highway use tax.

Do not deduct:

- Federal income taxes.
- Estate and gift taxes.
- Taxes paid for improvements, such as paving and seeding.
- Taxes on your sales, or personal property.
- State and local sales taxes (reat them as part of the cost of the property).
- Other taxes not related to the farm business.

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Line 32

Enter what you paid for gas, electricity, telephone, and other utilities for the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for business.

Lines 34a through 34e

Include all ordinary and necessary farm expenses that are deductible on Schedule F, such as advertising, office supplies, etc. Also, see below.

Amortization. You can amortize qualifying forestation and reforestation costs over an 84-month period. You can also amortize certain business startup costs over a period of at least 60 months. For more details, get Pub. 535, **Business Expenses**. For instructions, see the instructions for line 34e.

At-Risk Loss Deduction. Any loss from this activity that was not allowed as a deduction last year because of the at-risk rules is treated as a deduction allocable to this activity in 1990.

Bad Debts. Cash method taxpayers can deduct bad debts only if the amount was previously included in income. See the instructions for Schedule C (Form 1040), line 5.

Car and Truck Expenses. You can deduct the actual cost of using your car or truck, or take the standard mileage rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business.

If you deduct actual costs, include on line 34a the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 26a and rent or lease payments on line 26b.

For 1990, the standard mileage rate is 26 cents a mile for all miles of business use. Add to this amount your parking fees and tolls.

For more details, get Pub. 917, **Business Use of a Car**.

Note: If you claim any car or truck expenses (actual costs or the standard mileage rate), you must complete Part V of Form 4562, **Travel, Meals, and Entertainment**.

Generally, you can deduct expenses for farm business travel, meals, and entertainment. See the instructions for lines 24b and 24c.

Preproductive Period Expenses. Enter in parentheses on line 34a, preproductive period expenses that are capitalized. If you had preproductive period expenses in 1990 and you checked the "No" box on line G of Schedule F, because you deduct them, the total of these expenses in parentheses on line 34e and write "263A" in the space to the left of the total.

You should not have a "263A" entry on line 34e if any of the following applies:

- You checked the "No" box on line G, but did not have any preproductive period expenses in 1990.
- You made the election on line G to currently deduct your preproductive period expenses (you checked the "Yes" box), or
- You checked the "Does Not Apply" box on line G.

If you entered an amount in parentheses on line 34e because you have preproductive period expenses (you checked the "Yes" box), subtract the amount on line 34e from the total of lines 12 through 34d. Enter the result on line 35.

For more information, see the instructions for line G and Pub. 225.

Line 36

If you have a loss, the amount of loss you can deduct is limited to the amount on line 36. If you answered "No" to Question F on Schedule F, also see the instructions for Form 8582. Enter the net profit or deductible loss here and on Form 1040, line 19, and Schedule SE, line 1 (or Form 1041, line 5). Partnerships should stop and on Form 1065, line 5.

Line 37

At-Risk Rules. Deductions for losses by persons who are engaged in a trade or business or an activity for the production of income, are limited to the holding of real property, are limited to the amount they have at risk in the business.

If (1) you have a loss from any farming activity that you engaged in as a trade or business or for the production of income, including the holding of real property placed in service during 1990, and (2) the total amounts for which you are not at risk in the activity, use Form 6198, **At-Risk Limitations**, to determine your allowable loss.

Check Box 37b if you have amounts for which you are not at risk for this farm, such as the following:

1. Nonrecourse loans used to finance the activity, or to acquire property used in the activity, or to acquire any interest in the property, or
2. Amounts protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or
3. Loans from someone who has an interest in the activity, other than as a creditor, or who is related, under section 465(b)(3)(C), to a person (other than yourself) having such an interest; or

See instructions for Part I, lines 5a-7c, 9, and 10.

Enter the amount you received from the sales of livestock, produce, grains, and other products you raised.

Lines 39a through 44

See instructions for Part I, lines 5a-7c, 9, and 10.

4. Amounts contributed to the activity, or to your interest in the activity, that are covered by:

- nonrecourse loans or protected against loss by a guarantee, stop-loss agreement, or similar arrangement; or
- loans from a person described in 3 above. If all amounts are at risk in this business, check Box 37a and enter your loss on line 36. But if you answered "No" to Question F, your allowable loss to enter on line 36 is the amount of your deductible loss on line 36.

If you checked Box 37b, get Form 6198 to determine the amount of your deductible loss and enter that amount on line 36. But if you answered "No" to Question F, your loss may be further limited. See Form 8582. If your at-risk amount is zero or less, enter 0 on line 36. Be sure to attach Form 6198 to your return if you checked Box 37b, or if you fail to attach Form 6198, processing of your tax return may be delayed.

In addition to the amount that you report on Schedule F, you sell or otherwise dispose of an asset used in an activity to which the at-risk rules apply and you have amounts in the activity for which you are not at risk, see the instructions for Form 6198.

Any loss from this activity not allowed for 1990 because of the at-risk rules is treated as a deduction allocable to the activity in 1991. For more details, get Pub. 925, **Passive Activity and At-Risk Rules**. Also see the instructions for Form 6198.

Part III**Farm Income—Accrual Method**

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must inventory your animals and crops if you use this method. Get Pub. 538, **Accounting Periods and Methods**, for exceptions, inventory methods, how to change methods of accounting, and other details that affect certain costs to be capitalized or included in inventory.

Line 38

Enter the amount you received from the sales of livestock, produce, grains, and other products you raised.

Lines 39a through 44

See instructions for Part I, lines 5a-7c, 9, and 10.

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Example: Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300–25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must write on line 38 of their return.

	1,375	1,400	208	208	208	208	2,675	2,700	403	403	403	4,950	5,000	746	746	746	746
* This column must also be used by a qualifying widow(er)																	
Continued on next page																	

If line 37 (Income) is—		And you are—			If line 37 (Income) is—		And you are—			If line 37 (Income) is—		And you are—		
At least	But less than	Single	Married (filing jointly)	Head of household	At least	But less than	Single	Married (filing jointly)	Head of household	At least	But less than	Single	Married (filing jointly)	Head of household
Your tax is—		Your tax is—			Your tax is—		Your tax is—			Your tax is—		Your tax is—		
5,000		754	754	754	8,000		1,204	1,204	1,204	11,000		1,654	1,654	1,654
5,050	5,100	761	761	761	8,050	8,100	1,211	1,211	1,211	11,050	11,100	1,661	1,661	1,661
5,150	5,200	768	768	768	8,150	8,200	1,226	1,226	1,226	11,150	11,200	1,676	1,676	1,676
5,250	5,300	774	774	774	8,250	8,300	1,234	1,234	1,234	11,250	11,300	1,684	1,684	1,684
5,350	5,400	781	781	781	8,350	8,400	1,241	1,241	1,241	11,350	11,400	1,691	1,691	1,691
5,450	5,500	799	799	799	8,450	8,500	1,249	1,249	1,249	11,450	11,500	1,699	1,699	1,699
5,550	5,600	806	806	806	8,550	8,600	1,256	1,256	1,256	11,550	11,600	1,706	1,706	1,706
5,650	5,700	814	814	814	8,650	8,700	1,264	1,264	1,264	11,650	11,700	1,714	1,714	1,714
5,750	5,800	821	821	821	8,750	8,800	1,271	1,271	1,271	11,750	11,800	1,721	1,721	1,721
5,850	5,900	828	828	828	8,850	8,900	1,279	1,279	1,279	11,850	11,900	1,729	1,729	1,729
5,950	6,000	836	836	836	8,950	9,000	1,286	1,286	1,286	11,950	12,000	1,736	1,736	1,736
6,050	6,100	844	844	844	9,050	9,100	1,294	1,294	1,294	12,050	12,100	1,744	1,744	1,744
6,150	6,200	851	851	851	9,150	9,200	1,301	1,301	1,301	12,150	12,200	1,751	1,751	1,751
6,250	6,300	859	859	859	9,250	9,300	1,309	1,309	1,309	12,250	12,300	1,759	1,759	1,759
6,350	6,400	866	866	866	9,350	9,400	1,316	1,316	1,316	12,350	12,400	1,766	1,766	1,766
6,450	6,500	874	874	874	9,450	9,500	1,324	1,324	1,324	12,450	12,500	1,774	1,774	1,774
6,550	6,600	881	881	881	9,550	9,600	1,331	1,331	1,331	12,550	12,600	1,781	1,781	1,781
6,650	6,700	889	889	889	9,650	9,700	1,339	1,339	1,339	12,650	12,700	1,789	1,789	1,789
6,750	6,800	896	896	896	9,750	9,800	1,346	1,346	1,346	12,750	12,800	1,796	1,796	1,796
6,850	6,900	904	904	904	9,850	9,900	1,354	1,354	1,354	12,850	12,900	1,804	1,804	1,804
6,950	7,000	911	911	911	9,950	10,000	1,361	1,361	1,361	12,950	13,000	1,811	1,811	1,811
7,050	7,100	919	919	919	10,050	10,100	1,369	1,369	1,369	13,050	13,100	1,819	1,819	1,819
7,150	7,200	926	926	926	10,150	10,200								

• This column must also be used by a qualifying widow(er).

1990 Tax Table—Continued

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Continued on next page

1990 Tax Table—Continued

If line 37 (income) is—				And you are—				If line 37 (income) is—				And you are—											
Single	Married filing jointly	Head of household	At least one spouse is blind	Single	Married filing jointly	Head of household	At least one spouse is blind	Single	Married filing jointly	Head of household	At least one spouse is blind	Single	Married filing jointly	Head of household	At least one spouse is blind								
Your tax is—				Your tax is—				Your tax is—				Your tax is—											
23,000				26,000				27,000				28,000				29,000				30,000			
1,989	3,504	4,618	3,601	3,454	5,969	7,083	6,066	4,009	6,524	7,638	6,621	4,564	7,019	8,133	7,116	5,079	7,534	8,648	7,631				
2,000	3,515	4,629	3,611	3,465	5,980	7,094	6,077	4,020	6,535	7,649	6,632	4,575	7,030	8,144	7,127	5,090	7,545	8,659	7,642				
2,010	3,526	4,640	3,622	3,476	5,991	7,105	6,088	4,031	6,546	7,660	6,643	4,586	7,041	8,155	7,138	5,101	7,556	8,670	7,653				
2,020	3,537	4,651	3,633	3,487	6,002	7,116	6,100	4,042	6,557	7,671	6,654	4,597	7,052	8,166	7,149	5,112	7,567	8,681	7,664				
2,030	3,548	4,662	3,644	3,500	6,013	7,127	6,113	4,053	6,568	7,682	6,665	4,608	7,063	8,177	7,160	5,123	7,578	8,692	7,675				
2,040	3,559	4,673	3,655	3,511	6,024	7,138	6,124	4,064	6,579	7,693	6,676	4,619	7,074	8,188	7,171	5,134	7,589	8,703	7,686				
2,050	3,570	4,684	3,666	3,522	6,035	7,149	6,135	4,075	6,590	7,704	6,687	4,630	7,085	8,199	7,182	5,145	7,600	8,714	7,697				
2,060	3,581	4,695	3,677	3,533	6,046	7,160	6,146	4,086	6,601	7,715	6,698	4,641	7,096	8,210	7,195	5,156	7,611	8,725	7,708				
2,070	3,592	4,706	3,688	3,544	6,057	7,171	6,157	4,097	6,612	7,726	6,709	4,652	7,107	8,221	7,206	5,167	7,622	8,736	7,719				
2,080	3,603	4,717	3,699	3,555	6,068	7,182	6,168	4,108	6,623	7,737	6,720	4,663	7,118	8,232	7,217	5,178	7,633	8,747	7,730				
2,090	3,614	4,728	3,710	3,566	6,079	7,193	6,179	4,119	6,634	7,748	6,731	4,674	7,129	8,243	7,228	5,189	7,644	8,758	7,741				
2,100	3,625	4,739	3,721	3,577	6,090	7,204	6,190	4,130	6,645	7,759	6,742	4,685	7,140	8,254	7,239	5,200	7,655	8,769	7,752				
2,110	3,636	4,750	3,732	3,588	6,101	7,215	6,201	4,141	6,656	7,770	6,753	4,696	7,151	8,265	7,250	5,211	7,666	8,780	7,763				
2,120	3,647	4,761	3,743	3,599	6,112	7,226	6,212	4,152	6,667	7,781	6,764	4,707	7,162	8,276	7,261	5,222	7,677	8,791	7,774				
2,130	3,658	4,772	3,754	3,610	6,123	7,237	6,223	4,163	6,678	7,792	6,775	4,718	7,173	8,287	7,272	5,233	7,688	8,802	7,785				
2,140	3,669	4,783	3,765	3,621	6,134	7,248	6,234	4,174	6,689	7,803	6,786	4,729	7,184	8,298	7,283	5,244	7,699	8,813	7,796				
2,150	3,680	4,794	3,776	3,632	6,145	7,259	6,245	4,185	6,700	7,814	6,797	4,740	7,195	8,309	7,294	5,255	7,710	8,824	7,807				
2,160	3,691	4,805	3,787	3,643	6,156	7,270	6,256	4,196	6,711	7,825	6,808	4,751	7,206	8,320	7,305	5,266	7,721	8,835	7,818				
2,170	3,702	4,816	3,798	3,654	6,167	7,281	6,267	4,207	6,722	7,836	6,819	4,762	7,217	8,331	7,316	5,277	7,732	8,846	7,829				
2,180	3,713	4,827	3,809	3,665	6,178	7,292	6,278	4,218	6,733	7,847	6,830	4,773	7,228	8,342	7,327	5,288	7,743	8,857	7,840				
2,190	3,724	4,838	3,820	3,676	6,189	7,303	6,289	4,229	6,744	7,858	6,841	4,784	7,239	8,353	7,338	5,299	7,754	8,868	7,851				
2,200	3,735	4,849	3,831	3,687	6,200	7,314	6,300	4,240	6,755	7,869	6,852	4,795	7,250	8,364	7,349	5,310	7,765	8,879	7,862				
2,210	3,746	4,860	3,842	3,698	6,211	7,325	6,311	4,251	6,766	7,880	6,863	4,806	7,261	8,375	7,360	5,321	7,776	8,890	7,873				
2,220	3,757	4,871	3,853	3,709	6,222	7,336	6,322	4,262	6,777	7,891	6,874	4,817	7,272	8,386	7,371	5,332	7,787	8,901	7,884				
2,230	3,768	4,882	3,864	3,720	6,233	7,347	6,333	4,273	6,788	7,902	6,885	4,828	7,283	8,397	7,382	5,343	7,798	8,912	7,895				
2,240	3,779	4,893	3,875	3,731	6,244	7,358	6,344	4,284	6,799	7,913	6,896	4,839	7,294	8,408	7,393	5,354	7,809	8,923	7,906				
2,250	3,790	4,904	3,886	3,742	6,255	7,369	6,355	4,295	6,810	7,924	6,907	4,850	7,305	8,419	7,404	5,365	7,820	8,934	7,917				
2,260	3,801	4,915	3,897	3,753	6,266	7,380	6,366	4,306	6,821	7,935	6,918	4,861	7,316	8,430	7,415	5,376	7,831	8,945	7,928				
2,270	3,812	4,926	3,908	3,764	6,277	7,391	6,377	4,317	6,832	7,946	6,929	4,872	7,327	8,441	7,426	5,387	7,842	8,956	7,939				
2,280	3,823	4,937	3,919	3,775	6,288	7,402	6,388	4,328	6,843	7,957	6,940	4,883	7,338	8,452	7,437	5,398	7,853	8,967	7,950				
2,290	3,834	4,948	3,930	3,786	6,299	7,413	6,399	4,339	6,854	7,968	6,951	4,894	7,349	8,463	7,448	5,409	7,864	8,978	7,961				
2,300	3,845	4,959	3,941	3,797	6,310	7,424	6,410	4,350	6,865	7,979	6,962	4,905	7,360	8,474	7,459	5,420	7,875	8,989	7,972				
2,310	3,856	4,970	3,952	3,808	6,321	7,435	6,421	4,361	6,876	7,990	6,973	4,916	7,371	8,485	7,470	5,431	7,886	8,990	7,983				
2,320	3,867	4,981	3,963	3,819	6,332	7,446	6,432	4,372	6,887	8,001	6,984	4,927	7,382	8,496	7,481	5,442	7,897	9,001	7,994				
2,330	3,878	4,992	3,974	3,830	6,343	7,457	6,443	4,383	6,898	8,012	6,995	4,938	7,393	8,507	7,492	5,453	7,908	9,012	8,005				
2,340	3,889	5,003	3,985	3,841	6,354	7,468	6,454	4,394	6,909	8,023	7,006	4,949	7,404	8,518	7,503	5,464	7,919	9,023	8,016				
2,350	3,900	5,014	3,996	3,852	6,365	7,479	6,465	4,405	6,920	8,034	7,017	4,960	7,415	8,529	7,514	5,475	7,930	9,034	8,027				
2,360	3,911	5,025	4,007	3,863	6,376	7,490	6,476	4,416	6,931	8,045	7,028	4,971	7,426	8,540	7,525	5,486	7,941	9,045	8,038				
2,370	3,922	5,036	4,018	3,874	6,387	7,501	6,487	4,427	6,942	8,056	7,039	4,982	7,437	8,551	7,536	5,497	7,952	9,056	8,049				
2,380	3,933	5,047	4,029	3,885	6,398	7,512	6,498	4,438	6,953	8,067	7,050	4,993	7,448	8,562	7,547	5,508	7,963	9,067	8,060				
2,390	3,944	5,058	4,040	3,896	6,409	7,523	6,509	4,449	6,964	8,078	7,061	5,004	7,459	8,573	7,558	5,519	7,974	9,078	8,071				
2,400	3,955	5,069	4,051	3,907	6,420	7,534	6,520	4,460	6,975	8,089	7,072	5,015	7,470	8,584	7,569	5,530	7,985	9,089	8,082				
2,410	3,966	5,080	4,062	3,918	6,431	7,545	6,531	4,471	6,986	8,100	7,083	5,026	7,481	8,595	7,580	5,541	7,996	9,100	8,093				
2,420	3,977	5,091	4,073	3,929	6,442	7,556	6,542	4,482	6,997	8,111	7,094	5,037	7,492	8,606	7,591	5,552	8,007	9,111	8,104				
2,430	3,988	5,102	4,084	3,940	6,453	7,567	6,553	4,493	7,008	8,122	7,105	5,048	7,503	8,617	7,602	5,563	8,018	9,122	8,115				
2,440	3,999	5,113	4,095	3,951	6,464	7,578	6,564	4,504	7,019	8,133	7,116	5,059	7,514	8,628	7,613	5,574	8,029	9,133	8,126				
2,450	4,010	5,124	4,106	3,962	6,475	7,589	6,575	4,515	7,030	8,144	7,127	5,070	7,525	8,639	7,624	5,585	8,040	9,144	8,137				
2,460	4,021	5,135	4,117	3,973	6,486	7,600	6,586	4,526	7,041	8,155	7,138	5,081	7,536	8,650	7,635	5,596	8,051	9,155	8,148				
2,470	4,032	5,146	4,128	3,984	6,497	7,611	6,597	4,537	7,052	8,166	7,149	5,092	7,547	8,661	7,646	5,607	8,062	9,166	8,159				
2,480	4,043	5,157	4,139	3,995	6,508	7,622	6,608	4,548	7,063	8,177	7,160	5,103	7,558	8,672	7,657	5,618	8,073	9,177	8,170				
2,490	4,054	5,168	4,150	4,006	6,519	7,633	6,619	4,559	7,074	8,188	7,171	5,114	7,569	8,683	7,668	5,629	8,084	9,188	8,181				
2,500	4,065	5,179	4,161	4,017	6,530	7,644	6,630	4,570	7,085	8,199	7,182	5,125	7,580	8,694	7,679	5,640	8,095	9,199	8,192				
2,510	4,076	5,190	4,172	4,028	6,541	7,655	6,641	4,581	7,096	8,210	7,193	5,136	7,591	8,705	7,690	5,651	8,106	9,210	8,203				
2,520	4,087	5,201	4,183	4,039	6,552	7,666	6,652	4,592	7,107	8,221	7,204	5,147	7,602	8,716	7,701	5,662	8,117	9,221	8,214				
2,530	4,098	5,212	4,194	4,050	6,563	7,677	6,663	4,603	7,118	8,232	7,215	5,158	7,613	8,727	7,712	5,673	8,128	9,232	8,225				
2,540	4,109	5,223	4,205	4,061	6,574	7,688	6,674	4,614	7,129	8,243	7,226	5,169	7,624	8,738	7,723	5,684	8,139	9,243	8,236				
2,550	4,120	5,234	4,216	4,072	6,585	7,699	6,685	4,625	7,140	8,254	7,237	5,180	7,635	8,749	7,734	5,695	8,150	9,254	8,247				
2,560	4,131	5,245	4,227	4,083	6,596	7,710	6,696	4,636	7,151	8,265	7,248	5,191	7,646	8,760	7,745	5,706	8,161	9,265	8,258				
2,570	4,142	5,256	4,238	4,094	6,607	7,721	6,707	4,647	7,162	8,276	7,259	5,202	7,657	8,771	7,756	5,717	8,172	9,276	8,269				

* This column must also be used by a qualifying widow(ar)

1990 Tax Table—Continued

If line 37 (taxable income) is—	And you are—			If line 37 (taxable income) is—	And you are—			If line 37 (taxable income) is—	And you are—			If line 37 (taxable income) is—	And you are—		
	At least	But less than	Head of a household		At least	But less than	Head of a household		At least	But less than	Head of a household		At least	But less than	Head of a household
32,000	6,439	6,484	5,881	35,000	7,279	7,319	6,715	38,000	8,119	8,159	7,555	41,000	8,959	8,999	8,395
32,000 32,050	6,439	6,484	5,881	35,000 35,050	7,279	7,319	6,715	38,000 38,050	8,119	8,159	7,555	41,000 41,050	8,959	8,999	8,395
32,050 32,100	6,484	6,529	5,926	35,050 35,100	7,319	7,359	6,760	38,050 38,100	8,159	8,199	7,599	41,050 41,100	8,999	9,039	8,440
32,100 32,150	6,484	6,529	5,926	35,100 35,150	7,359	7,399	6,799	38,100 38,150	8,199	8,239	7,629	41,100 41,150	9,039	9,079	8,480
32,150 32,200	6,529	6,574	5,971	35,150 35,200	7,399	7,439	6,839	38,150 38,200	8,239	8,279	7,669	41,150 41,200	9,079	9,119	8,520
32,200 32,250	6,574	6,619	6,016	35,200 35,250	7,439	7,479	6,879	38,200 38,250	8,279	8,319	7,709	41,200 41,250	9,119	9,159	8,560
32,250 32,300	6,619	6,664	6,061	35,250 35,300	7,479	7,519	6,919	38,250 38,300	8,319	8,359	7,749	41,250 41,300	9,159	9,199	8,600
32,300 32,350	6,664	6,709	6,106	35,300 35,350	7,519	7,559	6,959	38,300 38,350	8,359	8,399	7,789	41,300 41,350	9,199	9,239	8,640
32,350 32,400	6,709	6,754	6,151	35,350 35,400	7,559	7,599	6,999	38,350 38,400	8,399	8,439	7,829	41,350 41,400	9,239	9,279	8,680
32,400 32,450	6,754	6,799	6,196	35,400 35,450	7,599	7,639	7,039	38,400 38,450	8,439	8,479	7,869	41,400 41,450	9,279	9,319	8,720
32,450 32,500	6,799	6,844	6,241	35,450 35,500	7,639	7,679	7,079	38,450 38,500	8,479	8,519	7,909	41,450 41,500	9,319	9,359	8,760
32,500 32,550	6,844	6,889	6,286	35,500 35,550	7,679	7,719	7,119	38,500 38,550	8,519	8,559	7,949	41,500 41,550	9,359	9,399	8,800
32,550 32,600	6,889	6,934	6,331	35,550 35,600	7,719	7,759	7,159	38,550 38,600	8,559	8,599	7,989	41,550 41,600	9,399	9,439	8,840
32,600 32,650	6,934	6,979	6,376	35,600 35,650	7,759	7,799	7,199	38,600 38,650	8,599	8,639	8,029	41,600 41,650	9,439	9,479	8,880
32,650 32,700	6,979	7,024	6,421	35,650 35,700	7,799	7,839	7,239	38,650 38,700	8,639	8,679	8,069	41,650 41,700	9,479	9,519	8,920
32,700 32,750	7,024	7,069	6,466	35,700 35,750	7,839	7,879	7,279	38,700 38,750	8,679	8,719	8,109	41,700 41,750	9,519	9,559	8,960
32,750 32,800	7,069	7,114	6,511	35,750 35,800	7,879	7,919	7,319	38,750 38,800	8,719	8,759	8,149	41,750 41,800	9,559	9,599	9,000
32,800 32,850	7,114	7,159	6,556	35,800 35,850	7,919	7,959	7,359	38,800 38,850	8,759	8,799	8,189	41,800 41,850	9,599	9,639	9,040
32,850 32,900	7,159	7,204	6,601	35,850 35,900	7,959	7,999	7,399	38,850 38,900	8,799	8,839	8,229	41,850 41,900	9,639	9,679	9,080
32,900 32,950	7,204	7,249	6,646	35,900 35,950	7,999	8,039	7,439	38,900 38,950	8,839	8,879	8,269	41,900 41,950	9,679	9,719	9,120
32,950 33,000	7,249	7,294	6,691	35,950 36,000	8,039	8,079	7,479	38,950 39,000	8,879	8,919	8,309	41,950 42,000	9,719	9,759	9,160
33,000	7,294	7,339	6,736	36,000	8,079	8,119	7,519	39,000	8,919	8,959	8,349	42,000	9,759	9,799	9,200
33,000 33,050	7,339	7,384	6,781	36,050 36,100	8,119	8,159	7,559	39,050 39,100	8,959	8,999	8,389	42,050 42,100	9,799	9,839	9,240
33,050 33,100	7,384	7,429	6,826	36,100 36,150	8,159	8,199	7,599	39,100 39,150	8,999	9,039	8,429	42,100 42,150	9,839	9,879	9,280
33,100 33,150	7,429	7,474	6,871	36,150 36,200	8,199	8,239	7,639	39,150 39,200	9,039	9,079	8,469	42,150 42,200	9,879	9,919	9,320
33,150 33,200	7,474	7,519	6,916	36,200 36,250	8,239	8,279	7,679	39,200 39,250	9,079	9,119	8,509	42,200 42,250	9,919	9,959	9,360
33,200 33,250	7,519	7,564	6,961	36,250 36,300	8,279	8,319	7,719	39,250 39,300	9,119	9,159	8,549	42,250 42,300	9,959	9,999	9,400
33,250 33,300	7,564	7,609	7,006	36,300 36,350	8,319	8,359	7,759	39,300 39,350	9,159	9,199	8,589	42,300 42,350	10,000	10,040	9,440
33,300 33,350	7,609	7,654	7,051	36,350 36,400	8,359	8,399	7,799	39,350 39,400	9,199	9,239	8,629	42,350 42,400	10,040	10,080	9,480
33,350 33,400	7,654	7,699	7,096	36,400 36,450	8,399	8,439	7,839	39,400 39,450	9,239	9,279	8,669	42,400 42,450	10,080	10,120	9,520
33,400 33,450	7,699	7,744	7,141	36,450 36,500	8,439	8,479	7,879	39,450 39,500	9,279	9,319	8,709	42,450 42,500	10,120	10,160	9,560
33,450 33,500	7,744	7,789	7,186	36,500 36,550	8,479	8,519	7,919	39,500 39,550	9,319	9,359	8,749	42,500 42,550	10,160	10,200	9,600
33,500 33,550	7,789	7,834	7,231	36,550 36,600	8,519	8,559	7,959	39,550 39,600	9,359	9,399	8,789	42,550 42,600	10,200	10,240	9,640
33,550 33,600	7,834	7,879	7,276	36,600 36,650	8,559	8,599	7,999	39,600 39,650	9,399	9,439	8,829	42,600 42,650	10,240	10,280	9,680
33,600 33,650	7,879	7,924	7,321	36,650 36,700	8,599	8,639	8,039	39,650 39,700	9,439	9,479	8,869	42,650 42,700	10,280	10,320	9,720
33,650 33,700	7,924	7,969	7,366	36,700 36,750	8,639	8,679	8,079	39,700 39,750	9,479	9,519	8,909	42,700 42,750	10,320	10,360	9,760
33,700 33,750	7,969	8,014	7,411	36,750 36,800	8,679	8,719	8,119	39,750 39,800	9,519	9,559	8,949	42,750 42,800	10,360	10,400	9,800
33,750 33,800	8,014	8,059	7,456	36,800 36,850	8,719	8,759	8,159	39,800 39,850	9,559	9,599	8,989	42,800 42,850	10,400	10,440	9,840
33,800 33,850	8,059	8,104	7,501	36,850 36,900	8,759	8,799	8,201	39,850 39,900	9,599	9,639	9,029	42,850 42,900	10,440	10,480	9,880
33,850 33,900	8,104	8,149	7,546	36,900 36,950	8,799	8,839	8,241	39,900 39,950	9,639	9,679	9,069	42,900 42,950	10,480	10,520	9,920
33,900 33,950	8,149	8,194	7,591	36,950 37,000	8,839	8,879	8,281	39,950 40,000	9,679	9,719	9,109	42,950 43,000	10,520	10,560	9,960
34,000	8,194	8,239	7,636	37,000	8,879	8,919	8,321	40,000	9,719	9,759	9,149	43,000	10,560	10,600	10,000
34,000 34,050	8,239	8,284	7,681	37,050 37,100	8,919	8,959	8,361	40,050 40,100	9,759	9,799	9,189	43,050 43,100	10,600	10,640	10,040
34,050 34,100	8,284	8,329	7,726	37,100 37,150	8,959	8,999	8,401	40,100 40,150	9,799	9,839	9,229	43,100 43,150	10,640	10,680	10,080
34,100 34,150	8,329	8,374	7,771	37,150 37,200	8,999	9,039	8,441	40,150 40,200	9,839	9,879	9,269	43,150 43,200	10,680	10,720	10,120
34,150 34,200	8,374	8,419	7,816	37,200 37,250	9,039	9,079	8,481	40,200 40,250	9,879	9,919	9,309	43,200 43,250	10,720	10,760	10,160
34,200 34,250	8,419	8,464	7,861	37,250 37,300	9,079	9,119	8,521	40,250 40,300	9,919	9,959	9,349	43,250 43,300	10,760	10,800	10,200
34,250 34,300	8,464	8,509	7,906	37,300 37,350	9,119	9,159	8,561	40,300 40,350	9,959	10,000	9,389	43,300 43,350	10,800	10,840	10,240
34,300 34,350	8,509	8,554	7,951	37,350 37,400	9,159	9,199	8,601	40,350 40,400	10,000	10,040	9,429	43,350 43,400	10,840	10,880	10,280
34,350 34,400	8,554	8,599	7,996	37,400 37,450	9,199	9,239	8,641	40,400 40,450	10,040	10,080	9,469	43,400 43,450	10,880	10,920	10,320
34,400 34,450	8,599	8,644	8,041	37,450 37,500	9,239	9,279	8,681	40,450 40,500	10,080	10,120	9,509	43,450 43,500	10,920	10,960	10,360
34,450 34,500	8,644	8,689	8,086	37,500 37,550	9,279	9,319	8,721	40,500 40,550	10,120	10,160	9,549	43,500 43,550	10,960	11,000	10,400
34,500 34,550	8,689	8,734	8,131	37,550 37,600	9,319	9,359	8,761	40,550 40,600	10,160	10,200	9,589	43,550 43,600	11,000	11,040	10,440
34,550 34,600	8,734	8,779	8,176	37,600 37,650	9,359	9,399	8,801	40,600 40,650	10,200	10,240	9,629	43,600 43,650	11,040	11,080	10,480
34,600 34,650	8,779	8,824	8,221	37,650 37,700	9,399	9,439	8,841	40,650 40,700	10,240	10,280	9,669	43,650 43,700	11,080	11,120	10,520
34,650 34,700	8,824	8,869	8,266	37,700 37,750	9,439	9,479	8,881	40,700 40,750	10,280	10,320	9,709	43,700 43,750	11,120	11,160	10,560
34,700 34,750	8,869	8,914	8,311	37,750 37,800	9,479	9,519	8,921	40,750 40,800	10,320	10,360	9,749	43,750 43,800	11,160	11,200	10,600
34,750 34,800	8,914	8,959	8,356	37,800 37,850	9,519	9,559	8,961	40,800 40,850	10,360	10,400	9,789	43,800 43,850	11,200	11,240	10,640
34,800 34,850	8,959	9,004	8,401	37,850 37,900	9,559	9,599	9,001	40,850 40,900	10,400	10,440	9,829	43,850 43,900	11,240	11,280	10,680
34,850 34,900	9,004	9,049	8,446	37,900 37,950	9,599	9,639	9,041	40,900 40,950	10,440	10,480	9,869	43,90			

How To Get Forms

Generally, we mail forms and schedules directly to you based on what seems to be right for you. Schedules and forms you may need are listed below. Also see the list of related publications.

You can order the following items from IRS or get them at many participating banks, libraries or other places:

Form 1040

Instructions for Form 1040 and Schedules

Schedule A for itemized deductions

Schedule B for interest income if more than \$400, for dividends and other distributions on stock more than \$400, and for answering the Form 1040 questions on foreign trusts questions

Schedule C for Form 1040A and Schedules

Schedule D for Form 1040A filers to report child interest and dividend income

Schedule E for Form 1040A filers to report child and dependent care expenses

Schedule F for Form 1040A filers to report child and dependent care expenses

Schedule G for Form 1040A filers to report child and dependent care expenses

Schedule H for Form 1040A filers to report child and dependent care expenses

Schedule I for Form 1040A filers to report child and dependent care expenses

Schedule J for Form 1040A filers to report child and dependent care expenses

Schedule K for Form 1040A filers to report child and dependent care expenses

Schedule L for Form 1040A filers to report child and dependent care expenses

Schedule M for Form 1040A filers to report child and dependent care expenses

Schedule N for Form 1040A filers to report child and dependent care expenses

Schedule O for Form 1040A filers to report child and dependent care expenses

Schedule P for Form 1040A filers to report child and dependent care expenses

Schedule Q for Form 1040A filers to report child and dependent care expenses

Schedule R for Form 1040A filers to report child and dependent care expenses

Schedule S for Form 1040A filers to report child and dependent care expenses

Schedule T for Form 1040A filers to report child and dependent care expenses

Schedule U for Form 1040A filers to report child and dependent care expenses

Schedule V for Form 1040A filers to report child and dependent care expenses

Schedule W for Form 1040A filers to report child and dependent care expenses

Schedule X for Form 1040A filers to report child and dependent care expenses

Schedule Y for Form 1040A filers to report child and dependent care expenses

Form 6582, Passive Activity Loss Limitations

Form 6606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

Form 6913, Tax for Children Under Age 14 Who Have Income

Form 6922, Change of Address

Form 6932, Change of Address

Form 6932, Change of Address

Form 6932, Change of Address

Form 6932, Change of Address

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Form 6582, Passive Activity Loss Limitations

Form 6606, Nondeductible IRA Contributions, IRA Basis, and Nontaxable IRA Distributions

Form 6913, Tax for Children Under Age 14 Who Have Income

Form 6922, Change of Address

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Form 6932, Change of Address

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Form 1040, Individual Income Tax Return

Form 1040A, Simplified Individual Income Tax Return

Form 1040-EZ, Short-Form Individual Income Tax Return

Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals

Form 1040-ES, Estimated Tax for Individuals

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Form 6932, Change of Address

Form 6932, Change of Address

Form 6932,

Page 2

Form 1040A

1990

Step 6 Enter the amount from line 16.

18a Check ☐ You were 65 or older ☐ Blind ☐ Enter number of boxes checked ☐ 18a

b If your parent (or someone else) can claim you as a dependent, check here ☐ 18b

c If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 34 and check here ☐ 18c

19 Enter your standard deduction. See page 35 for the chart (or worksheet) that applies to you. Be sure to enter your standard deduction here.

20 Subtract line 19 from line 17. (If line 19 is more than line 17, enter -0-.)

21 Multiply \$2,000 by the total number of exemptions claimed on line 6a.

22 Subtract line 21 from line 20. (If line 21 is more than line 20, enter -0-.)

23 Find the tax on the amount on line 22. Check if from:
☐ Tax Table (pages 48-54) or ☐ Form 8815 (see page 38)

24a Credit for child and dependent care expenses. Complete and attach Schedule 2.

24b Credit for the elderly or the disabled. Complete and attach Schedule 3.

24c Add lines 24a and 24b. These are your total credits.

25 Subtract line 24c from line 23. (If line 24c is more than line 23, enter -0-.)

26 Advance earned income credit payments from Form W-2.

27 Add lines 25 and 26. This is your total tax.

28a Total Federal income tax withheld. (If any is from Form(s) 1099, check here ☐.)

28b 1990 estimated tax payments and amount applied from 1989 return.

28c Earned income credit. See page 38 to find out if you can take this credit.

29 Add lines 28a, 28b, and 28c. This is your total tax refund.

30 Amount of line 29 you want refunded to you.

31 Amount of line 29 you want applied to your 1991 estimated tax.

32 If line 27 is more than line 28d, subtract line 28d from line 27. This is the amount you owe. Attach check or money order for full amount payable to Internal Revenue Service. Write your name, address, social security number, daytime phone number, and "1990 Form 1040A" on it.

33 Estimated tax penalty (see page 42).

Under penalty of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct, and complete. Declaration of preparer (other than the taxpayer) is based on all information of which the preparer has any knowledge.

Step 9 Sign your return

Keep a copy of this return for your records.

Paid preparer's use only

Preparer's name (or yours if self-employed) and address

Preparer's signature

Date

Spouse's signature (if joint return, BOTH must sign)

Date

Spouse's occupation

Check if self-employed ☐

Preparer's social security no.

E.I. No.

ZIP code

U.S. Government Printing Office 1989-265-137

Form 1040A

U.S. Individual Income Tax Return (9)

1990

OMB No. 1545-0046

Your first name and initial Last name

Your social security no.

If a joint return, spouse's first name and initial Last name

Spouse's social security no.

Name address (number and street) (If you have a P.O. box, see page 14)

City, town or post office State and ZIP code (If you have a foreign address, see page 14)

For Privacy Act and Paperwork Reduction Act Notice, see page 3.

Presidential Election Campaign Fund (see page 15)

Do you want \$1 to go to this fund? ☐ Yes ☐ No

If joint return, does your spouse want \$1 to go to this fund? ☐ Yes ☐ No

1 ☐ Single. (See page 16 to find out if you can file as head of household.)

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and spouse's full name here

4 ☐ Head of household (with qualifying person). (See page 16.) If the qualifying person is your child but not your dependent, enter this child's name here

5 ☐ Qualifying widow(er) with dependent child (year spouse died ☐ 19 ☐). (See page 17.)

6a ☐ Yourself If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 18b on page 2.

6b ☐ Spouse

6c ☐ Dependent: 1. Name (first, initial, and last name) 2. Check if under age 21 3. If age 2 or older, dependent's social security number 4. Relationship to you

6d ☐ If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here ☐

6e ☐ Total number of exemptions claimed.

7 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

8 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

9 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

10a ☐ Total IRA

10b ☐ Taxable amount (see page 24)

11a ☐ Total pension and annuities

11b ☐ Taxable amount (see page 25)

12 ☐ Unemployment compensation (insurance) from Form(s) 1099-G.

13a ☐ Social security benefits

13b ☐ Taxable amount (see page 28)

14 ☐ Add lines 7 through 13b (for right column). This is your total income.

15a ☐ Spouse's IRA deduction from applicable worksheet.

15b ☐ Spouse's IRA deduction from applicable worksheet.

15c ☐ Add lines 15a and 15b. These are your total adjustments.

16 ☐ Subtract line 15c from line 14. This is your adjusted gross income. (If less than \$20,264, see "Earned income credit" on page 38.)

17 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

18 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

19 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

20 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

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26 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

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31 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

32 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

33 ☐ If you are a partner in a partnership, enter the name of the partnership on line 18b on page 2.

Schedule 3 (Form 1040A) 1990 Page 3

Part III
Employer-provided care benefits

15 Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2. 15

16 Enter the amount excluded, if any. (See the instructions.) 16

17 Subtract line 16 from line 15. 17

18 Enter the total amount of employer-provided dependent care benefits received in 1990 for the care of a qualifying person. (See the instructions.) 18

19 Compare the amounts on lines 17 and 18. Enter the smaller of the two amounts here. 19

20 You must enter your earned income. (See the instructions for lines 9 and 10 for the definition of earned income.) 20

21 If you were married at the end of 1990, you must enter your spouse's earned income. (If you were a full-time student or disabled, see the instructions.) 21

22 • If you are married and the amount on line 21 is less than the amount on line 20, enter the amount on line 21.
• If you were married and the amount on line 21 is more than the amount on line 20, enter the amount on line 20. 22

23 Excluded benefits. Enter the amount of the following:
• The amount from line 19.
• The amount from line 22.
• \$5,000 (\$2,500 if married filing a separate return). 23

24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, in the space to the left of line 17, write the total on Form 1040A, line 7. In the space to the left of line 17, write "DOB." 24

Note: If you are claiming a credit for employer-provided care credit, fill in Form 1040A through line 23. Then complete Part III of this form.

U.S. GPO 1990-769-122

Schedule 2
(Form 1040A) OMB No. 1545-0046

Child and Dependent Care Expenses for Form 1040A Filers 1990

Name(s) shown on Form 1040A Your social security number

1 **Persons or organizations who provided the care**

a. Name	b. Address (number, street, city, state, and ZIP code)	c. Identifying number (SSN or EIN)	d. Amount paid (see instructions)

Part I
You MUST complete this part. (See page 46.)

2 Add the amounts in column d of line 1 and enter the total. 2
Note: If you paid cash wages of \$50 or more in a calendar quarter to an individual for services performed in your home, you must file an employment tax return. Get Form 943 for details.

3 Enter the number of qualifying persons who were cared for in 1990. 3
Note: You must have cared for the same house with the qualifying person(s). (See page 47 for the definition of a qualifying person.)

4 Enter the amount of qualified expenses you incurred and actually paid in 1990. See page 46 for the definition of qualified expenses. 4
Note: If you completed Part III on page 2, DO NOT include on this line any excluded benefits shown on line 23.

5 Enter \$2,400 (\$4,800 if you paid for the care of two or more qualifying persons). 5

6 If you completed Part III on page 2, enter the excluded benefits, if any, from line 23. 6

7 Subtract line 6 from line 5. (If line 6 is equal to or more than line 5, STOP HERE; you cannot claim the credit.) 7

8 Compare the amounts on lines 4 and 7. Enter the smaller of the two amounts here. 8

9 You must enter your earned income. (See page 48 for the definition of earned income.) 9

10 If you are married filing a joint return, you must enter your spouse's earned income. (If spouse was a full-time student or disabled, see the instructions for the amount to enter.) 10

11 If you are married filing a joint return, compare the amounts on lines 9 and 10. Enter the smaller of the two amounts here. 11

12 • If you are married filing a joint return, compare the amounts on lines 8 and 11. Enter the smaller of the two amounts here.
• All others, compare the amounts on lines 8 and 9. Enter the smaller of the two amounts here. 12

13 Enter the decimal amount from the table below that applies to the amount on Form 1040A, line 17. 13

Decimal amount	Decimal amount
Over—over—	But not over—
\$0—10,000	\$0—10,000
10,000—12,000	10,000—12,000
12,000—14,000	12,000—14,000
14,000—16,000	14,000—16,000
16,000—18,000	16,000—18,000
18,000—20,000	18,000—20,000

14 Multiply the amount on line 12 by the decimal amount on line 13. Enter the result here and on Form 1040A, line 24. 14

Part III
Employer-provided care benefits

15 Enter the total amount of employer-provided dependent care benefits you received for 1990. (This amount should be shown in Box 15 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in Box 10 of Form(s) W-2. 15

16 Enter the amount excluded, if any. (See the instructions.) 16

17 Subtract line 16 from line 15. 17

18 Enter the total amount of employer-provided dependent care benefits received in 1990 for the care of a qualifying person. (See the instructions.) 18

19 Compare the amounts on lines 17 and 18. Enter the smaller of the two amounts here. 19

20 You must enter your earned income. (See the instructions for lines 9 and 10 for the definition of earned income.) 20

21 If you were married at the end of 1990, you must enter your spouse's earned income. (If you were a full-time student or disabled, see the instructions.) 21

22 • If you are married and the amount on line 21 is less than the amount on line 20, enter the amount on line 21.
• If you were married and the amount on line 21 is more than the amount on line 20, enter the amount on line 20. 22

23 Excluded benefits. Enter the amount of the following:
• The amount from line 19.
• The amount from line 22.
• \$5,000 (\$2,500 if married filing a separate return). 23

24 Taxable benefits. Subtract line 23 from line 17. Enter the result. (If line 23 is more than line 17, enter -0-.) Also, in the space to the left of line 17, write the total on Form 1040A, line 7. In the space to the left of line 17, write "DOB." 24

Note: If you are claiming a credit for employer-provided care credit, fill in Form 1040A through line 23. Then complete Part III of this form.

For Paperwork Reduction Act Notice, see the Form 1040A instructions.

Schedule 3 (Form 1040A) 1990

Schedule 3

(Form 1040A) (0)

Department of the Treasury—Internal Revenue Service
Credit for the Elderly or the
Disabled for Form 1040A Filers
1990

Name(s) shown on Form 1040A: _____ Your social security number: _____

You may be able to use Schedule 3 to reduce your tax if by the end of 1990:

- You were 65 or older, OR
- You were under 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See separate instructions for Schedule 3.

Note: In most cases, IRS can figure the credit for you. See page 36 of the Form 1040A instructions.

If your filing status is: _____ Check only one box: _____

Single, Head of household, or Qualifying widow(er) with dependent child	1. You were 65 or older <input type="checkbox"/> 1
	2. You were under 65 and you retired on permanent and total disability <input type="checkbox"/> 2
Married filing a joint return	3. Both spouses were 65 or older <input type="checkbox"/> 3
	4. Both spouses were under 65, but only one spouse retired on permanent and total disability <input type="checkbox"/> 4
	5. Both spouses were under 65, and both retired on permanent and total disability <input type="checkbox"/> 5
	6. One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability <input type="checkbox"/> 6
	7. One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability <input type="checkbox"/> 7
Married filing a separate return	8. You were 65 or older and you did not live with your spouse at any time in 1990 <input type="checkbox"/> 8
	9. You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1990 <input type="checkbox"/> 9

Note: If you checked Box 1, 3, 7, or 9, fill in Part II and complete Part III on the back. All others, complete Parts II and III.

IF: 1. You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax year 1981 and your physician signed line B on the statement, AND

2. Due to your continued disability status, you were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

• If you did not check this box, you must file another statement for 1990.

IF: 2. You were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

• If you did not check this box, you must file another statement for 1990.

IF: 3. You were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

• If you did not check this box, you must file another statement for 1990.

IF: 4. You were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

• If you did not check this box, you must file another statement for 1990.

IF: 5. You were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

• If you did not check this box, you must file another statement for 1990.

IF: 6. You were unable to engage in any substantial gainful activity in 1990, check this box.

• If you checked this box, you do not have to file another statement for 1990.

Part III

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part II

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part I

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part II

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

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13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part III

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part I

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

13q

13r

13s

13t

13u

13v

13w

13x

13y

13z

Part II

Figure the amount of your credit

10 If you checked (in Part I):

Box 1, 2, 4, or 7 \$1,500

Box 3, 5, or 6 \$3,750

Box 8 or 9 \$3,750

Caution: If you checked Box 2, 4, 6, 8, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.

11 If you checked Box 8 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 (Form 1040A, line 11, "Other income")

12 If you completed line 11 above, compare the amount on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10.

13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see instructions):

a Nontaxable part of social security benefits, and

b Nontaxable part of railroad retirement benefits treated as social security.

13a

13b

13c

13d

13e

13f

13g

13h

13i

13j

13k

13l

13m

13n

13o

13p

1990 Instructions for Form 1040EZ

Use this form if:

- You are filing status is single.
- You were under 65 and not blind at the end of 1990.
- You had only wages, salaries, tips, and taxable scholarships or fellowships, and your taxable interest income was \$400 or less. **Caution:** If you received tips (including alcohol tips) that were not included in Box 13 of your W-2, you may not be able to use Form 1040EZ. See page 10 in the booklet.

If you are not sure about your filing status, see page 5 in the booklet. If you have questions about dependents, see Tele-Tax (topic no. 155) on page 23 in the booklet.

If you can't use this form, see Tele-Tax (topic no. 152) on page 23 in the booklet.

Completing your return

Please print your numbers inside the boxes. Do not type your numbers. Do not use dollar signs.

Most people can fill out the form simply by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship or tax-exempt interest income (such as on municipal bonds). Also use the booklet if you received a 1099-INT showing income tax withheld (backup withholding) or if you had two or more employers and your total wages were more than \$51,300.

Remember, you must report your wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from savings accounts at banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

If you paid someone to prepare your return, that person must also sign it and show other information. See page 13 in the booklet.

Standard deduction worksheet for dependents who checked "Yes" on line 4

If you checked "Yes" because someone can claim you as a dependent, fill in this worksheet to figure the amount to enter on line 4.

A.	Enter the amount from line 1 on front.	A.	_____
B.	Minimum amount.	B.	500.00
C.	Compare the amounts on lines A and B above. Enter the LARGER of the two amounts here.	C.	_____
D.	Maximum amount.	D.	3,250.00
E.	Compare the amounts on lines C and D above. Enter the SMALLER of the two amounts here and on line 4 on front.	E.	_____

If you checked "No" because no one can claim you as a dependent, enter 3,250.00 on line 4. This is the total of your standard deduction (3,250.00) and personal exemption (2,050.00).

This checklist is to help you make sure that your form is filled out correctly.

- Are your name, address, and social security number on the label correct? If not, did you correct the label?
- If you didn't get a label, did you enter your name, address (including ZIP code), and social security number in the spaces provided on page 1 of Form 1040EZ?
- Did you check your computations (additions, subtractions, etc.) especially when figuring your refund or amount you owe?
- If your parent (or someone else) can claim you as a dependent on his or her tax return, did you check the "Yes" box on line 4?
- If you checked the "Yes" box on line 4, did you fill out the worksheet above to figure the amount to enter on line 4? If you checked the "No" box, did you enter 3,250.00 on line 4?
- Did you use the amount from line 5 to find your tax in the tax table? Did you enter the correct tax on line 7?
- Did you attach your W-2 form(s) to the left margin of your return?
- Did you sign and date Form 1040EZ?

Mailing your return

Mail your return by April 15, 1991. Use the envelope that came with your booklet. If you don't have that envelope, see page 17 in the booklet for the address to use.

U.S. Government Printing Office: 1990 - 265-163

Department of the Treasury - Internal Revenue Service

Form 1040EZ **Income Tax Return for Single Filers With No Dependents (O) 1990**

Use IRS label (see page 9). If you don't have one, please print.

Please print your numbers like this: **9 8 7 6 5 4 3 2 1 0**

Your social security number _____

Print your name (first, initial, last) _____ Apt. no. _____

Home address (number and street) (If you have a P.O. box, see page 9) _____

City, town or post office, state, and ZIP code (If you have a foreign address, see page 9) _____

Please see instructions on the back. Also, see the Form 1040EZ booklet.

Presidential Election Campaign (see page 9) Note: Checkers "Yes" will not reduce your tax or reduce your refund. ▶

Do you want \$1 to go to this fund? ☐ Yes ☐ No

Report your income

Attach Copy B of Form(s) 1099-INT, 1099-DIV, 1099-ED, 1099-EMP, 1099-RA, 1099-R, 1099-S, 1099-SS, 1099-T, 1099-TX, 1099-VA, 1099-VC, 1099-VE, 1099-VF, 1099-VG, 1099-VH, 1099-VI, 1099-VJ, 1099-VK, 1099-VL, 1099-VM, 1099-VN, 1099-VO, 1099-VP, 1099-VQ, 1099-VR, 1099-VS, 1099-VT, 1099-VU, 1099-VV, 1099-VW, 1099-VX, 1099-VY, 1099-VZ, 1099-1, 1099-2, 1099-3, 1099-4, 1099-5, 1099-6, 1099-7, 1099-8, 1099-9, 1099-10, 1099-11, 1099-12, 1099-13, 1099-14, 1099-15, 1099-16, 1099-17, 1099-18, 1099-19, 1099-20, 1099-21, 1099-22, 1099-23, 1099-24, 1099-25, 1099-26, 1099-27, 1099-28, 1099-29, 1099-30, 1099-31, 1099-32, 1099-33, 1099-34, 1099-35, 1099-36, 1099-37, 1099-38, 1099-39, 1099-40, 1099-41, 1099-42, 1099-43, 1099-44, 1099-45, 1099-46, 1099-47, 1099-48, 1099-49, 1099-50, 1099-51, 1099-52, 1099-53, 1099-54, 1099-55, 1099-56, 1099-57, 1099-58, 1099-59, 1099-60, 1099-61, 1099-62, 1099-63, 1099-64, 1099-65, 1099-66, 1099-67, 1099-68, 1099-69, 1099-70, 1099-71, 1099-72, 1099-73, 1099-74, 1099-75, 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OMB No. 1545-0074 Page 2

Schedules A&B (Form 1040) 1990

Name(s) shown on Form 1040. (Do not enter name and social security number if shown on other side.)

Your social security number

OMB No. 1545-0074

1990

Attachment Sequence No. 07

Schedule A—Itemized Deductions

(Schedule B is on back)

▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).

Name(s) shown on Form 1040

Your social security number

SCHEDULES A&B (Form 1040)		Schedule A—Itemized Deductions (Schedule B is on back)		▶ Attach to Form 1040. ▶ See instructions for Schedules A and B (Form 1040).	
Department of the Treasury Internal Revenue Service		OMB No. 1545-0074 1990		Attachment Sequence No. 07	
Name(s) shown on Form 1040		Your social security number			
Medical and Dental Expenses					
Caution: Do not include expenses reimbursed or paid by others.					
1	Medical and dental expenses. (See page 27 of the instructions.)	1		2	
2	Enter amount from Form 1040, line 32	3		4	
3	Multiply the amount on line 2 by 7.5% (.075). Enter the result	5		6	
4	Subtract line 3 from line 1. Enter the result. If less than zero, enter -0-	7		8	
Taxes You Paid					
5	State and local income taxes	9a		9b	
6	Real estate taxes	10		11	
7	Other taxes. (List—include personal property taxes.) ▶	12a		12b	
8	Add the amounts on lines 5 through 7. Enter the total	13		14	
Interest You Paid					
9a	Deductible home mortgage interest paid to financial institutions and reported to you on Form 1098. Report deductible points on line 10.	15		16	
b	Other deductible home mortgage interest. (If paid to an individual, show that person's name and address.) ▶	17		18	
10	Other deductible interest. (List—include points for special rules.)	19		20	
11	Enter the result from line 9a plus line 10. If less than zero, enter -0-	21		22	
12a	Personal interest you paid. (See page 28.)	23		24	
b	Multiply the amount on line 12a by 10% (.10). Enter the result	25		26	
13	Add the amounts on lines 9a through 11, and 12b. Enter the total	27		28	
Gifts to Charity					
14	Contributions by cash or check	29		30	
15	Other than cash or check. (You MUST attach Form 8283 if over \$500.)	31		32	
16	Carryover from prior year	33		34	
17	Add the amounts on lines 14 through 16. Enter the total	35		36	
Casualty and Theft Losses					
18	Casualty or theft loss(es). (attach Form 4684.) (See page 29 of the instructions.)	37		38	
19	Moving expenses. (attach Form 3903 or 3903F.) (See page 30 of the instructions.)	39		40	
Job Expenses and Most Other Miscellaneous Deductions					
20	Unreimbursed employee expenses—job travel, union dues, job education, etc. (You MUST attach Form 2106 if required. See instructions.) ▶	41		42	
21	Other expenses (investment, tax preparation, sale deposit box, etc.). List type and amount ▶	43		44	
22	Add the amounts on lines 20 and 21. Enter the total	45		46	
23	Enter amount from Form 1040, line 32	47		48	
24	Multiply the amount on line 23 by 2% (.02). Enter the result.	49		50	
25	Subtract line 24 from line 22. Enter the result. If less than zero, enter -0-	51		52	
Other Miscellaneous Deductions					
26	Other (from list on page 30 of instructions). List type and amount ▶	53		54	
27	Add the amounts on lines 4, 8, 13, 17, 18, 19, 25, and 26. Enter the total here. Then enter on Form 1040, line 34, the LARGER of this total or your standard deduction from page 20 of the instructions	55		56	

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Schedule A (Form 1040) 1990

Schedule B—Interest and Dividend Income

Attachment Sequence No. 08

Your social security number

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OMB No. 1545-0074 Page 2

Schedules A&B (Form 1040) 1990

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OMB No. 1545-0074 Page 2

OMB No. 1545-0074

SCHEDULE C **Profit or Loss From Business** **(Form 1040)**

Department of the Treasury
Internal Revenue Service (0)

Partnerships, Joint Ventures, Etc., Must File Form 1065.
► Attach to Form 1040 or Form 1041. ► See instructions for Schedule C (Form 1040).

Attachment
Sequence No. 09

Name of proprietor

A Principal business or profession, including product or service (see instructions)

B Enter principal business code (from page 2) ►

C Business name and address (include suite or room no.) ►

E Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►F Method(s) used to value closing inventory: (1) ☐ Cost (2) ☐ Lower of cost or market (4) ☐ Does not apply (if checked, go to line H)

Yes No

G Was there any change in determining quantities, costs, or valuations between opening and closing inventory? (If "Yes," attach explanation.)

H Are you deducting expenses for business use of your home? (If "Yes," see instructions for limitations.)

I Do you "materially participate" in the operation of this business during 1990? (If "No," see instructions for limitations on losses.)

J If this is the first Schedule C filed for this business, check here.

Part I Income

1 Gross receipts or sales. **Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see the instructions and check here.

2 Returns and allowances

3 Subtract line 2 from line 1. Enter the result here

4 Cost of goods sold (from line 38 on page 2)

5 Subtract line 4 from line 3 and enter the gross profit here

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)

7 Add lines 5 and 6. This is your gross income

Part II Expenses

8 Advertising

9 Bad debts (from sales or services (see instructions))

10 Car and truck expenses (attach Form 4562)

11 Commissions and fees

12 Depreciation

13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health)

16 Interest

17 Legal and professional services

18 Pension and profit-sharing plans

19 Rent or lease (see instructions)

20 Vehicles, machinery, and equipment

21 Other business property

22 Repairs and maintenance

23 Supplies (not included in Part II)

24 Travel, meals, and entertainment

25 Utilities

26 Wages (less jobs credit)

27 Other expenses (list type and amount)

28 Add amounts in columns for lines 8 through 27b. These are your total expenses

29 Net profit or (loss). Subtract line 28 from line 7. If a profit, enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE, line 2 (statutory employees, see instructions). If a loss, you MUST go on line 30 (deductions, see instructions)

30 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions). If you checked 30a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see instructions). If you checked 30b, you MUST attach Form 6198.

For Payroll Reduction Act Notice, see Form 1040 instructions.

Schedule C (Form 1040) 1990

Schedule C (Form 1040) 1990

Part III Cost of Goods Sold (See instructions.)

31 Inventory at beginning of year. (If different from last year's closing inventory, attach explanation.)

32 Purchases less cost of items withdrawn for personal use

33 Cost of labor. (Do not include salary paid to yourself.)

34 Materials and supplies

35 Other costs

36 Add lines 31 through 35

37 Inventory at end of year

38 Cost of goods sold. Subtract line 37 from line 36. Enter the result here and on page 1, line 4.

Part IV Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely describes the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line 8. For example, a grocery store is under the major category of "Retail Trade," and the code is "3210." (Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Farm Income and Expenses.)

Code	Principal Business or Professional Activity	Code	Principal Business or Professional Activity
0018	Operative builders (for own account)	7855	Milling, reproduction, commercial printing, and other printing services
0034	General contractors	7872	Computer programming, data processing, and related services
0059	Nonresidential building construction	7922	Computer repair, maintenance, and related services
0099	Residential building construction	7973	Equipment rental and leasing (except computer or automotive)
3889	Other heavy construction (pipe laying, bridge construction, etc.)	7914	Business and protective services
0032	Building repairs	7880	Other business services
0257	Painting and paper hanging	8110	Beauty shops (except hair salons)
0273	Electrical work	8332	Funeral services and crematories
0414	Carpentering and framing	8334	Photographic portrait studios
0430	Roofing, siding, and sheet metal	8730	Teaching (except health instruction)
0485	Other building trade contractors (excavation, glazing, etc.)	8771	Ministers and chaplains
2651	Manufacturing, including printing and publishing	8882	Other personal services
0638	Food products and beverages	8813	Automotive services
0653	Textile mill products	8839	Automotive rental or leasing
0659	Apparel, fur, and handbags, etc.	8853	Parking, except valet
0810	Furniture and fixtures	8859	Automotive repairs, general
0836	Lumber and other wood products	8896	Other automotive services (wash, tow, etc.)
0877	Paper and allied products	9019	Miscellaneous repair, except computers and equipment repair
1032	Stone, clay, and glass products	9035	Other electrical equipment repair
1099	Machinery and machine shops	9050	Reupholstery and furniture repair
1073	Fabricated metal products	2681	Medical and health services
1183	Other manufacturing industries	9217	Offices and clinics of medical doctors (MDs)
1311	Metal mining	9238	Offices and clinics of dentists
1352	Oil and gas	9258	Dentists, physicians and surgeons
1719	Quarrying and nonmetallic mining	9291	Podiatrists
1933	Crop services	9299	Optometrists
1958	Veterinary services, including pets	9390	Registered and practical nurses
1394	Other farm, ranch, and management services	9415	Medical and dental laboratories
2113	Farm labor and management services	9456	Medical and dental laboratories
2212	Forestry, except logging	9472	Nursing and personal care facilities
2238	Logging	3886	Amusement and recreational services
2469	Hunting and trapping	8557	Physical (fitness) facilities
4614	Used merchandise and antique stores (except motor vehicle parts)	9597	Nonresidential motion picture production
4630	Fur, jewelry, and souvenir shops	9688	Motion picture and tape distribution and related services
4671	Jewelry stores	9613	Motion picture theaters
4897	Sporting goods and bicycle shops	9670	Bowling centers and bowling
4899	Hobby, toy, and game shops	9696	Theatrical promoters and managers
4833	Camera and photo supply stores	9811	Theatrical performers, musical, and other products, and related services
4895	Luggage and leather goods stores	9837	Other amusement and recreational services
5017	Book stores, excluding newsstands	8588	Unable to classify
5028	Fabric and needlework stores		
5074	Mobile home dealers		
5684	Other retail stores		
2659	Selling for your own account		
2634	Wholesale trade—Selling goods to other businesses, etc. (merchandise, equipment, wood, metal, etc.)		
2618	Selling for your own account		
2634	Wholesale trade—Selling goods to other businesses, etc. (merchandise, equipment, wood, metal, etc.)		
2659	Selling for your own account		

U.S. Government Printing Office: 1980 - 265-164

SCHEDULE D (Form 1040)		OMB No. 1545-0074 1990 Attachment Sequence No. 12A	
Department of the Treasury Internal Revenue Service		Your social security number	
Name(s) shown on Form 1040		Name(s) shown on Form 1040	
<p>Capital Gains and Losses (And Reconciliation of Forms 1099-B for Bartering Transactions) ▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040). ▶ For more space to list transactions for lines 2a and 9a, get Schedule D-1 (Form 1040).</p>		<p>Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less 1 Enter the total sales of stocks, bonds, other securities, and real estate transactions reported to you for 1990 on Forms 1099-B and 1099-S (or on substitute statements). If this total is not the same as the total of lines 2c and 9c, column (d), attach a statement explaining the difference. (Do not include on this line amounts from Form 1099-S if you reported them on another form or schedule.) See Instructions for line 1.</p>	
<p>Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year 2a Stocks, Bonds, Other Securities, and Real Estate. Include Form 1099-B and 1099-S Transactions. See Instructions.</p>		<p>Part III Summary of Parts I and II 18 Combine lines 8 and 17, and enter the net gain or (loss) here. If the result is a gain, stop here and also enter the gain on Form 1040, line 13. 19 (If line 18 is a loss), enter here and as a (loss) on Form 1040, line 13, the smaller of: a The (loss) on line 18; or b (\$3,000) or, if married filing a separate return, (\$1,500). Note: When figuring whether line 19a or 19b is smaller, treat both numbers as if they were positive. Go on to Part IV if the loss on line 18 is more than \$3,000 (\$1,500, if married filing a separate return). OR If taxable income on Form 1040, line 37, is zero.</p>	
<p>Part IV Capital Loss Carryovers from 1990 to 1991 Section A—Carryover Limit 20 Enter taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see instructions for amount to enter.) 21 Enter the loss on line 19. 22 Enter the amount on Form 1040, line 36. 23 Combine lines 20, 21, and 22. If zero or less, enter -0. 24 Carryover Limit. Enter the smaller of line 21 or line 23.</p>		<p>Section B—Short-Term Capital Loss Carryover to 1991 (Complete this section only if there is a loss on both line 8 and line 19. Otherwise, go on to Section C.) 25 Enter the loss on line 8. 26 Enter the gain, if any, on line 17. 27 Enter the amount on line 24. 28 Add lines 26 and 27.</p>	
<p>Part V Long-Term Capital Loss Carryover to 1991 (Complete this section only if there is a loss on both line 18 and line 19. Otherwise, go on to Section C.) 29 Short-term capital loss carryover to 1991. Subtract line 28 from line 25. If zero or less, enter -0. 30 Enter the loss on line 17. 31 Enter the gain, if any, on line 8. 32 Enter the amount on line 24. 33 Enter the amount, if any, on line 25. 34 Subtract line 33 from line 32. If zero or less, enter -0. 35 Add lines 31 and 34.</p>		<p>Section C—Long-Term Capital Loss Carryover to 1991 (Complete this section only if there is a loss on both line 17 and line 19.) 36 Long-term capital loss carryover to 1991. Subtract line 35 from line 30. If zero or less, enter -0. 37 Check here if you elect out of the installment method and report a note or other obligation at less than full face value. <input type="checkbox"/> 38 Enter the face amount of the note or other obligation. 39 Enter the percentage of valuation of the note or other obligation.</p>	
<p>Part VI Reconciliation of Forms 1099-B for Bartering Transactions (Complete this part if you received one or more Forms 1099-B or substitute statements reporting bartering income.) 40 Form 1040, line 22. 41 Schedule C (Form 1040). 42 Schedule D (Form 1040). 43 Schedule E (Form 1040). 44 Schedule F (Form 1040). 45 Other form or schedule (identify (if nontaxable, indicate reason—attach additional sheets if necessary)).</p>		<p>Part VII Election Not to Use the Installment Method (Complete this part only if you elect out of the installment method and report a note or other obligation at less than full face value.) 40 Form 1040, line 22. 41 Schedule C (Form 1040). 42 Schedule D (Form 1040). 43 Schedule E (Form 1040). 44 Schedule F (Form 1040). 45 Other form or schedule (identify (if nontaxable, indicate reason—attach additional sheets if necessary)).</p>	
<p>Part VIII Total Bartering Income 46 Total (add lines 40 through 45). Note: The amount on line 46 should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions.</p>		<p>Part IX Total Bartering Income 46 Total (add lines 40 through 45). Note: The amount on line 46 should be the same as the total bartering income on all Forms 1099-B and substitute statements received for bartering transactions.</p>	

SCHEDULE E
(Form 1040)
Supplemental Income and Loss

 (From rents, royalties, partnerships, estates, trusts, REMICs, etc.)
 ▶ Attach to Form 1040 or Form 1041.
 ▶ See instructions for Schedule E (Form 1040).

OMB No. 1545-0074

 1989
 Attachment
 Sequence No. 13

Your social security number

Part I Income or Loss From Rentals and Royalties Note: Report farm rental income or loss from Form 4835 on page 2, line 39.

1. Show the kind and location of each rental property:

A	B	C	D Totals	Yes	No
3				A	
4				B	
5				C	

2. For each rental property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See instructions.)

3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

Rental and Royalty Income:

3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26

Rental and Royalty Expenses:

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For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule E (Form 1040) 1990

Schedule E (Form 1040) 1990

Attachment Sequence No. 13

Page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side.)

Your social security number

Part II Income or Loss From Partnerships and S Corporations

Note: If you report amounts from farming or fishing on Schedule E, you must include your gross income from these activities on line 41 below. If you report a loss from an at-risk activity, you must check either column (e) or (f) of line 27 to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

27. If you report a loss from an at-risk activity, you must check either column (e) or (f) of line 27 to describe your investment in the activity. See instructions. If you check column (f), you must attach Form 6198.

 (a) Name
 (b) Enter P for partnership, S for S corporation
 (c) Check if foreign partnership
 (d) Employer identification number
 (e) Investment at risk

 (f) Nonpassive income or loss from Schedule K-1
 (g) Section 179 expense deduction from Form 4562
 (h) Nonpassive income from Schedule K-1
 (i) Income from Schedule K-1

 (j) Income from Schedule K-1
 (k) Income from Schedule K-1
 (l) Income from Schedule K-1

 (m) Income from Schedule K-1
 (n) Income from Schedule K-1
 (o) Income from Schedule K-1

 (p) Income from Schedule K-1
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Page 2

Schedule R (Form 1040) 1990

Schedule R (Form 1040)

Department of the Treasury
Internal Revenue Service (9)

OMB No. 1545-0074
1990
Attachment
Sequence No. 16
Your social security number

Credit for the Elderly or the Disabled

► For Paperwork Reduction Act Notice, see Form 1040 Instructions.
► Attach to Form 1040. ► See separate Instructions for Schedule R.

You may be able to use Schedule R to reduce your tax if by the end of 1990:

- You were 65 or older, OR
- You were under 65, you retired on permanent and total disability, and you received taxable disability income.

But you must also meet other tests. See the separate Instructions for Schedule R.

Note: In most cases, **IRS can figure the credit for you.** See page 19 of the Form 1040 Instructions.

Part I Check the Box That Applies to Your Filing Status and Age (Check only one box.)

If your filing status is:

And by the end of 1990:

Check box:

- Single* 1 You were 65 or older ☐ 1
- 2 You were under 65 and you retired on permanent and total disability ☐ 2
- 3 Both spouses were 65 or older ☐ 3
- 4 Both spouses were under 65, but only one spouse retired on permanent and total disability ☐ 4
- 5 Both spouses were under 65, and both retired on permanent and total disability ☐ 5
- 6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability ☐ 6
- 7 One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability ☐ 7
- 8 You were 65 or older and you did not live with your spouse at any time in 1990 ☐ 8
- 9 You were under 65, you retired on permanent and total disability, and you did not live with your spouse at any time in 1990 ☐ 9

Note: If you checked Box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II Statement of Permanent and Total Disability (Complete only if you checked Box 2, 4, 5, 6, or 9 above.)

- IF: 1 You filed a physician's statement for this disability for 1983 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND
- 2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1990, check this box. ☐
- If you checked this box, you do not have to file another statement for 1990. If you did not check this box, have your physician complete the following statement:

I certify that _____	
Name of disabled person	_____
was permanently and totally disabled on January 1, 1976, or January 1, 1977. OR was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired: _____	
Physician: Sign your name on either line A or B below.	
A The disability has lasted, or can be expected to last, continuously for at least a year.	_____
B There is no reasonable probability that the disabled condition will ever improve.	_____
Physician's name	_____
Physician's signature	_____
Physician's address	_____
Date	_____

Instructions for Physician's Statement

- Taxpayer**
If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.
- Physician**
A physician determines that the disability: 1. has lasted, or can be expected to last, continuously for at least a year; or 2. can be expected to lead to death.

(Continued on back)

Part III Figure the Amount of Your Credit

10 If you checked (in Part I): Box 1, 2, 4, or 7 Enter: Box 3, 5, or 6 \$5,000 Box 8 or 9 \$7,500 Box 3, 5, or 6 \$3,750	10
Caution: If you checked Box 2, 4, 5, 6, or 9 in Part I, you MUST complete line 11 below. Otherwise, skip line 11 and enter the amount from line 10 on line 12.	
11 If you checked Box 6 in Part I, enter on line 11 the taxable disability income of the spouse who was under age 65 PLUS \$5,000. Otherwise, enter on line 11 your taxable disability income (and also your spouse's if you checked Box 5 in Part I) that you reported on Form 1040. (For more details on what to include, see the Instructions.)	11
12 If you completed line 11 above, compare the amounts on lines 10 and 11, and enter the smaller of the two amounts here. Otherwise, enter the amount from line 10	12
13 Enter the following pensions, annuities, or disability income that you (and your spouse if you file a joint return) received in 1990 (see Instructions): a Nontaxable part of social security benefits; and b Nontaxable part of railroad retirement benefits treated as social security c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	13a 13b 13c
14 Enter the amount from Form 1040, line 32	14
15 If you checked (in Part I): Box 1 or 2 Enter: Box 3, 4, 5, 6, or 7 \$7,500 Box 8 or 9 \$10,000 Box 3, 4, 5, 6, or 7 \$5,000	15 16
16 Subtract line 15 from line 14. Enter the result. If line 15 is more than line 14, enter -0-	16
17 Divide the amount on line 16 by 2. Enter the result	17
18 Add lines 13c and 17. Enter the total	18
19 Subtract line 18 from line 12. Enter the result. If the result is zero or less, stop here; you cannot take the credit. Otherwise, go to line 21	19
20 Decimal amount used to figure the credit	20
21 Multiply the amount on line 19 by the decimal amount (.15) on line 20. Enter the result here and on Form 1040, line 42. Caution: If you file Schedule C, D, E, or F (Form 1040), your credit may be limited. See the Instructions for line 21 for the amount of credit you can claim.	21

U.S. Government Printing Office: 1990 - 265-201

Schedule SE (Form 1040) 1990

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Page 2

Schedule SE (Form 1040)Department of the Treasury
Internal Revenue Service (S)

OMB No. 1545-0074

1990

Attachment Sequence No. 17

Social security number of person with self-employment income ▶

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

Section B—Long Schedule SE (Before completing, see if you can use the short Schedule SE on the other side (Section A).)

- A** If you are a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361, but you had \$400 or more of other earnings subject to self-employment tax, continue with Part I and check here ☐ **B** If your only income subject to self-employment tax is church employee income and you are not a minister or a member of a religious order, skip lines 1 through 4b. Enter -0- on line 4c and go to line 6a. But do not include your church employee income on line 6b.

Part I Social Security Self-Employment Tax

1	Net farm profit or (loss) from Schedule F (Form 1040), line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. (Note: Skip this line if you elect the farm optional method. See requirements in Part II below and in the instructions.)	1	
2	Net profit or (loss) from Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15a (other than farming). See instructions for other income to report. Do not include church employee income from Form W-2 on this line. (Note: Skip this line if you elect the nonfarm optional method. See requirements in Part II below and in the instructions.)	2	
3	Combine lines 1 and 2. Enter the result	3	
4a	If line 3 is more than zero, multiply line 3 by .9235. Otherwise, enter the amount from line 3 here	4a	
4b	If you elected one or both of the optional methods, enter the total of lines 12 and 14 here	4b	
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. (Exception: If less than \$400 and you had church employee income, enter -0- and continue.)	4c	
5	Maximum amount of combined wages and self-employment earnings subject to social security or railroad retirement (tier 1) tax for 1990	5	\$51,300.00
6a	Total social security wages and tips (from Form(s) W-2) and railroad retirement compensation (tier 1). Do not include Medicare qualified government wages or church employee income on this line	6a	
6b	Unreported tips subject to social security tax (from Form 4137, line 9) or railroad retirement tax (tier 1)	6b	
6c	Add lines 6a and 6b. Enter the total	6c	
7a	Subtract line 6c from line 5. If zero or less, do not file this schedule; you do not owe self-employment tax	7a	
7b	Enter your church employee income from Form W-2 of \$100 or more	7b	
7c	Multiply line 7b by .9235 (if the result is less than \$100, enter -0-)	7c	
7d	Add lines 7a and 7c. Enter the total	7d	
8	Enter the smaller of line 7a or line 7d	8	
9	Enter your Medicare qualified government wages. See instructions to see if you must use the worksheet in the instructions to figure your self-employment tax	9	
10	Self-employment tax. If line 8 is \$51,300, enter \$7,848.90. Otherwise, multiply line 8 by .153 and enter the result. Also enter this amount on Form 1040, line 48	10	

Note: Also enter one-half of this amount on Form 1040, line 25.

Part II Optional Method To Figure Net Earnings (See "Who Can File Schedule SE" in the Instructions.)

See instructions for limitations. Generally, you may use this part only if:

- A** Your gross farm income¹ was not more than \$2,400, or
B Your gross farm income² was more than \$2,400 and your net farm profits³ were less than \$1,733, or
C Your net nonfarm profits⁴ were less than \$1,733 and also less than two-thirds (2/3) of your gross nonfarm income⁴

11	Maximum income for optional methods	11	\$1,800.00
12	Farm Optional Method—If you meet test A or B above, enter the smaller of: two-thirds (2/3) of gross farm income ² or \$1,600. Also include this amount on line 4b above.	12	
13	Subtract line 12 from line 11. Enter the result	13	
14	Nonfarm Optional Method—If you meet test C above, enter the smallest of: two-thirds (2/3) of gross nonfarm income ⁴ or \$1,600; or, if you elected the farm optional method, the amount on line 13. Also include this amount on line 4b above	14	

¹From Schedule F (Form 1040), line 11, and Schedule K-1 (Form 1065), line 15b.
²From Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15c.
³From Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15c.
⁴From Schedule C (Form 1040), line 29, and Schedule K-1 (Form 1065), line 15c.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule SE (Form 1040) 1990

U.S. Government Printing Office: 1989-246-207

Schedule SE (Form 1040) 1990

Attachment Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Social security number of person with self-employment income ▶

Schedule SE (Form 1040) 1990

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Internal Revenue Service (S)

OMB No. 1545-0074

1990

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Social security number of person with self-employment income ▶

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Attachment Sequence No. 17

Form 2106

Employee Business Expenses

OMB No. 1545-0039

Department of the Treasury
Internal Revenue Service (0)

1990
Attachment No. 54

Your name _____ Social security number _____ Occupation in which expenses were incurred _____

Part I Employee Business Expenses and Reimbursements

STEP 1 Enter Your Expenses

Column A Other Than Meals and Entertainment	Column B Meals and Entertainment
1 Vehicle expense from line 22 or line 29	
2 Parking fees, tolls, and local transportation, including train, bus, etc.	
3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment	
4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment	
5 Meals and entertainment expenses. (See the separate instructions.)	
6 Add lines 1 through 5 and enter the total expenses here.	

Note: If you were not reimbursed for any expenses in Step 1, skip line 7 and enter the amount from line 6 on line 8.

STEP 2 Enter Amounts Your Employer Gave You For Expenses Listed in STEP 1

7 Enter amounts your employer gave you that were not reported to you in Box 10 of Form W-2. Include any amount reported under code "L" in Box 17 of your Form W-2. (See instructions.)	
--	--

STEP 3 Figure Expenses To Deduct on Schedule A (Form 1040)

8 Subtract line 7 from line 6	
Note: If both columns of line 8 are zero, stop here. If column A is less than zero, report the amount as income and enter -0- on line 10, column A. See the separate instructions for how to report.	
9 Enter 20% (20) of line 8, Column B	
10 Subtract line 9 from line 8	

11 Add the amounts on line 10 of both columns and enter the total here. Also enter the total on Schedule A (Form 1040), line 20. (Qualified performing artists and individuals with disabilities, see the separate instructions for special rules on where to enter the total.)

For Paperwork Reduction Act Notice, see the separate instructions.

Form 2106 (1990)

Form 2106 (1990)

Part II Vehicle Expenses (See instructions to find out which sections to complete.)

Section A.—General Information

12 Enter the date vehicle was placed in service	12	(a) Vehicle 1	(b) Vehicle 2
13 Total mileage vehicle was used during 1990	13	miles	miles
14 Miles included on line 13 that vehicle was used for business	14	miles	%
15 Percent of business use (divide line 14 by line 13)	15	%	%
16 Average daily round trip commuting distance	16	miles	miles
17 Miles included on line 13 that vehicle was used for commuting	17	miles	miles
18 Other personal mileage (add lines 14 and 17 and subtract the total from line 13)	18	miles	miles

19 Do you (or your spouse) have another vehicle available for personal purposes? ☐ Yes ☐ No

20 If your employer provided you with a vehicle, is personal use during off duty hours permitted? ☐ Yes ☐ No ☐ Not applicable

21a Do you have evidence to support your deduction? ☐ Yes ☐ No 21b If "Yes," is the evidence written? ☐ Yes ☐ No

Section B.—Standard Mileage Rate (Use this section only if you own the vehicle.)

22 Multiply line 14 by 26¢ (26) Enter the result here and on line 1 (Rural mail carriers, see the separate instructions.)

Section C.—Actual Expenses

(a) Vehicle 1	(b) Vehicle 2
23 Gasoline, oil, repairs, vehicle insurance, etc.	23
24a Vehicle rentals	24a
b Inclusion amount	24b
c Subtract line 24b from line 24a	24c
25 Value of employer provided vehicle (applies only if 100% annual lease value was included on Form W-2. See instructions.)	25
26 Add lines 23, 24c, and 25	26
27 Multiply line 26 by the percentage on line 15	27
28 Enter amount from line 38 below	28
29 Add lines 27 and 28. Enter total here and on line 1	29

Section D.—Depreciation of Vehicles (Use this section only if you own the vehicle.)

(a) Vehicle 1	(b) Vehicle 2
30 Enter cost or other basis. (See instructions.)	30
31 Enter amount of Section 179 deduction. (See instructions.)	31
32 Multiply line 30 by line 15. (See instructions if you elected the Section 179 deduction.)	32
33 Enter depreciation method and percentage. (See instructions.)	33
34 Multiply line 32 by the percentage on line 33. (See instructions.)	34
35 Add lines 31 and 34	35
36 Enter the limitation amount from the table in the line 36 instructions.	36
37 Multiply line 36 by the percentage on line 15	37
38 Enter the smaller of line 35 or line 37. Also enter it on line 28 above.	38

Form
3800Department of the Treasury
Internal Revenue Service**General Business Credit**▶ Attach to your tax return.
▶ See separate instructions.

OMB No. 1545-0055

1990Attachment
Sequence No. 22

Identifying number

Name(s) as shown on return

Part I Tentative Credit

1	Current year investment credit (Form 3468, Part I)	1
2	Current year jobs credit (Form 5884, Part I)	2
3	Current year credit for alcohol used as fuel (Form 6478)	3
4	Current year credit for increasing research activities (Form 6765, Part III)	4
5	Current year low-income housing credit (Form 8586, Part I)	5
6	Current year disabled access credit (Form 8826, Part I)	6
7	Current year general business credit—Add lines 1 through 6	7
8	Passive activity credits included on lines 1 through 6 (see instructions)	8
9	Subtract line 8 from line 7	9
10	Passive activity credits allowed in 1990 (see instructions)	10
11	Carryforward of general business credit, WIN credit or ESOP credit to 1990 (see instructions)	11
12	Carryback of general business credit to 1990	12
13	Tentative general business credit—Add lines 9 through 12	13

Part II General Business Credit Limitation Based on Amount of Tax

14a	Individuals—Enter amount from Form 1040, line 40	14
b	Corporations—Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1)	15a
c	Other filers—Enter regular tax before credits from your return	15b
15	Credits that reduce regular tax before the general business credit—	15c
a	Credit for child and dependent care expense (Form 2441)	15d
b	Credit for the elderly or the disabled (Schedule R, Form 1040)	15e
c	Foreign tax credit (Form 1116 or Form 1118)	15f
d	Possessions tax credit (Form 5735)	15g
e	Mortgage interest credit (Form 8396)	
f	Credit for fuel from a nonconventional source	
g	Orphan drug credit (Form 6765)	
h	Total credits that reduce regular tax before the general business credit. Add lines 15a through 15g and enter here	15h
16	Net regular tax—Subtract line 15h from line 14	16
17	Tentative minimum tax:	17
a	Individuals—Enter amount from Form 6251, line 17	
b	Corporations—Enter amount from Form 4626, line 13	
c	Estates and Trusts—Enter amount from Form 8656, line 37	
18	Net income tax:	18
a	Individuals—Add line 16 above and line 19 of Form 6251. Enter the total	
b	Corporations—Add line 16 above and line 15 of Form 4626. Enter the total	
c	Other filers—See instructions	
19	If line 16 is more than \$25,000, enter 25% of the excess	19
20	Subtract line 17 or line 19, whichever is greater, from line 18. Enter the result. If less than zero, enter zero	20
21	General business credit—Enter the smaller of line 13 or line 20. Also enter this amount on Form 1040, line 44; Form 1120, Schedule J, line 4e; Form 1120-A, Part I, line 2a; or on the appropriate line of your return. (Individuals, estates, and trusts, see instructions for the credit for increasing research activities is claimed. C corporations, see instructions for Schedule A if the investment credit is claimed or if the corporation has undergone a post-1986 ownership change.)	21

For Paperwork Reduction Act Notice, see page 1 of the separate instructions to this form.

Form 3800 (1990)

Form 3800 (1990)

Schedule A Additional General Business Credit Allowed By Section 38(c)(2)—Only Applicable to C Corporations

1	Enter the portion of the credit shown on line 13, page 1, that is attributable to the regular investment credit under section 46	1
2	Tentative minimum tax (from line 17, page 1)	2
3	Multiply line 2 by 25% (.25)	3
4	Enter the amount from line 20, page 1	4
5	Enter the portion of the credit shown on line 13, page 1, that is NOT attributable to the regular investment credit under section 46	5
6	Subtract line 5 from line 4 (if less than zero, enter zero)	6
7	Subtract line 6 from line 1 (if less than zero, enter zero)	7
8	For purposes of this line only, recompute the amount on line 11, Form 4626, by using zero on line 7, Form 4626, and enter the result here	8
9	Multiply line 8 by 10% (.10)	9
10	Net income tax (from line 18, page 1)	10
11	General business credit (from line 21, page 1)	11
12	Subtract line 11 from line 10	12
13	Subtract line 9 from line 12	13
14	Enter the smallest of line 3, line 7, or line 13	14
15	Subtract line 14 from line 2	15
16	Enter the greater of line 15, above, or line 19, page 1	16
17	Subtract line 16 from line 10. DO NOT enter more than the amount on line 13, page 1.	17
18	Enter the lesser of line 17, above, or line 16, page 1. Enter this amount also on line 21, page 1, instead of the amount previously computed on that line. Write "Sec. 38(c)(2)" in the margin next to your entry on line 21, page 1	18
19	If line 17 is greater than line 18, enter the excess here (see instructions)	19

U.S.G.O. 1980-265-318 E 1-03-101048

Form
6251**Alternative Minimum Tax—Individuals**

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0227
Attachment
Sequence No. **32**
Your social security number

Form
8582**Passive Activity Loss Limitations**

Department of the Treasury
Internal Revenue Service

OMB No. 1545-1008
Attachment
Sequence No. **88**
Identifying number

Part I Taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see Instructions.)

1 Taxable income from Form 1040, line 37. (If Form 1040, line 37 is zero, see Instructions.)

2 Net operating loss deduction, if any, from Form 1040, line 22. (Enter as a positive amount.)

3 Combine lines 1 and 2.

4 Adjustments: (See Instructions before completing.)

a Standard deduction, if any, from Form 1040, line 34

b Personal exemption amount from Form 1040, line 36

c Medical and dental expenses

d Miscellaneous itemized deductions from Schedule A (Form 1040), line 25

e Taxes from Schedule A (Form 1040), line 8

f Refund of taxes

g Personal interest from Schedule A (Form 1040), line 12b

h Other interest adjustments

i Reserved

j Depreciation of tangible property placed in service after 1986

k Circulation and research and experimental expenditures paid or incurred after 1986

l Mining exploration and development costs paid or incurred after 1986

m Long-term contracts entered into after 2/28/86

n Pollution control facilities placed in service after 1986

o Installment sales of certain property

p Adjusted gain or loss

q Certain loss limitations

r Tax shelter farm loss

s Passive activity loss

t Beneficiaries of estates and trusts

u Combine lines 4a through 4t

5 Tax preference items: (See Instructions before completing.)

a Appreciated property charitable deduction

b Tax-exempt interest from private activity bonds issued after 8/7/86

c Depletion

d Accelerated depreciation of real property placed in service before 1987

e Accelerated depreciation of leased personal property placed in service before 1987

f Amortization of certified pollution control facilities placed in service before 1987

g Intangible drilling costs

h Add lines 5a through 5g

6 Combine lines 3, 4u, and 5h

7 Alternative tax net operating loss deduction. (Do not enter more than 90% of line 6.) See Instructions.

8 Alternative minimum taxable income. Subtract line 7 from line 6. If married filing a separate return, see Instructions.

9 Enter: \$40,000 (\$20,000 if married filing separately; \$30,000 if single or head of household)

10 Enter: \$150,000 (\$75,000 if married filing separately; \$112,500 if single or head of household)

11 Subtract line 10 from line 9. If zero or less, enter -0- here and on line 12 and go to line 13

12 Multiply line 11 by 25% (.25)

13 Subtract line 12 from line 9. If zero or less, enter -0-. If completing this form for a child under age 14, see Instructions for amount to enter.

14 Subtract line 13 from line 8. If zero or less, enter -0- here and on line 19 and skip lines 15 through 18

15 Multiply line 14 by 21% (.21)

16 Alternative minimum tax. Subtract line 15 from line 14

17 Tentative minimum tax. Subtract line 16 from line 15

18 Enter your tax from Form 1040, line 38, minus any foreign tax credit on Form 1040, line 43. If an amount is entered on line 39 of Form 1040, see Instructions

19 **Alternative minimum tax.** Subtract line 18 from line 17. If zero or less, enter -0-. Enter this amount on Form 1040, line 49. If completing this form for a child under age 14, see Instructions for amount to enter

For Paperwork Reduction Act Notice, see separate Instructions.

Form **6251** (1990)
* U.S.G.O. 1990-0-265-372

Part I Computation of 1990 Passive Activity Loss

Caution: See the Instructions for Worksheets 1 and 2 on page 7 before completing Part I.

Rental Real Estate Activities With Active Participation: (For the definition of active participation see Active Participation in a Rental Real Estate Activity in the Instructions.)

Activities acquired before 10-23-86 (Pre-enactment):

1a Activities with net income (from Worksheet 1, Part 1, column (a)).

1b Activities with net loss (from Worksheet 1, Part 1, column (b)).

1c Combine lines 1a and 1b

Activities acquired after 10-23-86 (Post-enactment):

1d Activities with net income (from Worksheet 1, Part 2, column (a)).

1e Activities with net loss (from Worksheet 1, Part 2, column (b)).

1f Combine lines 1d and 1e

1g Net income or (loss). Combine lines 1c and 1f

1h Prior year unallowed losses (from Worksheet 1, Parts 1 and 2, column (c))

1i Combine lines 1g and 1h

All Other Passive Activities

Activities acquired before 10-23-86 (Pre-enactment):

2a Activities with net income (from Worksheet 2, Part 1, column (a)).

2b Activities with net loss (from Worksheet 2, Part 1, column (b)).

2c Combine lines 2a and 2b

Activities acquired after 10-23-86 (Post-enactment):

2d Activities with net income (from Worksheet 2, Part 2, column (a)).

2e Activities with net loss (from Worksheet 2, Part 2, column (b)).

2f Combine lines 2d and 2e

2g Net income or (loss). Combine lines 2c and 2f

2h Prior year unallowed losses (from Worksheet 2, Parts 1 and 2, column (c))

2i Combine lines 2g and 2h

3 Combine lines 1i and 2i. If the result is net income or -0-, see the Instructions for line 3. If this line and line 1c or line 1e are losses, go to line 4. Otherwise, enter -0- on lines 8 and 9 and go to line 10

Part II Computation of the Special Allowance for Rental Real Estate With Active Participation

4 Enter the smaller of the loss on line 1i or the loss on line 3. If line 1i is -0- or net income, enter -0- and complete lines 5 through 9

5 Enter \$150,000. If married filing separately, see the Instructions

6 Enter modified adjusted gross income, but not less than -0-. See Instructions.

Note: If line 6 is equal to or greater than line 5, skip line 7, enter -0- on lines 8 and 9, and then go to line 10. Otherwise, go to line 7

7 Subtract line 6 from line 5

8 Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see Instructions

9 Enter the smaller of line 4 or line 8

Part III Computation of Passive Activity Loss Allowed

10 Combine lines 1c and 2c. If the result is net income or -0-, skip to line 16. (See Instructions.)

11 If line 1c shows income, has no entry, or shows -0-, enter -0-. Otherwise, enter the smaller of line 1c or line 8

12 Subtract line 11 from line 10. If line 11 is equal to or greater than line 10, enter -0-

13 Subtract line 9 from line 3

14 Enter the smaller of line 12 or line 13

15 Multiply line 14 by 10% (.1) and enter the result

16 Enter the amount from line 9

17 Passive activity loss allowed for 1990. Add lines 15 and 16

18 Add the income, if any, on lines 1a, 1d, 2a, and 2d and enter the total

19 Total losses allowed for all passive activities for 1990. Add lines 17 and 18. See the Instructions to find out how to report the losses on your tax return.

For Paperwork Reduction Act Notice, see separate Instructions.

Form **8582** (1990)

Form 8582 (1990) Page 4

Worksheet 4—Allocation of Unallowed Losses (See Instructions on page 8.)

Name of activity	Forms or schedules to be reported on	(a) Loss (See Instructions.)	(b) Ratio (See Instructions.)	(c) Unallowed loss (See Instructions.)
Total			1.00	

Worksheet 5—Allowed Losses (See Instructions on page 8.)

Name of activity	Forms or schedules to be reported on	(a) Loss (See Instructions.)	(b) Unallowed loss (See Instructions.)	(c) Allowed loss (See Instructions.)
Total				

Worksheet 6—Activities With Losses Reported on 2 or More Different Forms or Schedules (See Instructions on page 9.)

Name of activity	(a) (See Instr.)	(b) (See Instr.)	(c) Ratio (See Instr.)	(d) Unallowed loss (See Instr.)	(e) Allowed loss (See Instr.)
Form or Schedule to be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If 0- or less, enter 0-					
Form or Schedule to be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If 0- or less, enter 0-					
Form or Schedule to be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If 0- or less, enter 0-					
Total			1.00		

U.S. GPO 1990-5-265-394

Form 8582 (1990) Page 3

Caution: The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Lines 1a, 1b, 1d, 1e, and 1h (See Instructions on page 7.)

Part 1—Pre-enactment interests		Current year		Prior year	Overall gain or loss	
Name of activity	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1h)	(d) Gain	(e) Loss	
Total. Enter on Form 8582, lines 1a and 1b. ▶						
Part 2—Post-enactment interests						
Name of activity	(a) Net income (line 1d)	(b) Net loss (line 1e)		(d) Gain	(e) Loss	
Total. Enter on Form 8582, lines 1d, 1e, and 1h. ▶						

Worksheet 2—For Form 8582, Lines 2a, 2b, 2d, 2e, and 2h (See Instructions on page 7.)

Part 1—Pre-enactment Interests			Current year		Prior year		Overall gain or loss	
Name of activity	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2h)	(d) Gain	(e) Loss			
Total. Enter on Form 8582, lines 2a and 2b								
Part 2—Post-enactment Interests			Current year		Prior year		Overall gain or loss	
Name of activity	(a) Net income (line 2d)	(b) Net loss (line 2e)	(c) Unallowed loss (line 2h)	(d) Gain	(e) Loss			
Total. Enter on Form 8582, lines 2d, 2e, and 2h								

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See Instructions on page 8.)

Name of activity	(a) Net income (line 9a)	(b) Net loss (line 9b)	(c) Unallowed loss (line 9c)	(d) Gain	(e) Loss
Total				1.00	

Form

8615

Tax for Children Under Age 14

Who Have Investment Income of More Than \$1,000

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0998

1990

Attachment
Sequence No. 33

General Instructions

Purpose of Form. For children under age 14, investment income (such as taxable interest, dividends, and capital gains) is taxed at the parent's rate if the parent's rate is higher than the child's rate.

Do not use this form if the child's investment income is \$1,000 or less. Instead, figure the tax in the normal manner on the child's income tax return. For example, if the child had \$900 of taxable interest income and \$200 of wages, Form 8615 is not required to be completed and Form 1040A using the tax table.

If the child's investment income is more than \$1,000, the child's investment income is taxed at the parent's rate and, if so, to figure the child's name shown on return.

A Parent's name (first, initial, and last) (Caution: See instructions on back before completing.)

C Parent's filing status (check one):
☐ Single, ☐ Married filing jointly, ☐ Head of household, or ☐ Qualifying widow(er)

Step 1 Enter the child's net investment income (see the instructions) (If this amount is \$1,000 or less, stop here; do not file this form.)

2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,000. If the child ITEMIZED deductions, see the instructions.

3 Subtract the amount on line 2 from the amount on line 1. Enter the result (If zero or less, stop here; do not complete the rest of this form but ATTACH it to the child's return.)

4 Enter the child's taxable income (from Form 1040, line 37; Form 1040A, line 22; or Form 1040NR, line 35).

5 Compare the amounts on lines 3 and 4. Enter the smaller of the two amounts here.

Step 2 Figure tentative tax based on the tax rate of the parent listed above

6 Enter the parent's taxable income (from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 5; or Form 1040NR, line 35). But if the parent transferred property to a trust, see the instructions.

7 Enter the total, if any, of the net investment income from Forms 8615, line 5, of ALL OTHER children of the parent. (Do not include the amount on line 5 above.)

8 Add the amounts on lines 6 and 7. Enter the total.

9 Tax on the amount on line 8 based on the parent's filing status.

10 Enter the parent's tax (from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 7; or Form 1040NR, line 36).

11 Subtract the amount on line 10 from the amount on line 9. Enter the result. (If no amount is entered on line 7, enter the amount on line 11 on line 13; skip lines 12a and 12b.)

12a Add the amounts on lines 5 and 7. Enter the total.

12b Divide the amount on line 5 by the amount on line 12a. Enter the result as a decimal (rounded to two places).

13 Multiply the amount on line 11 by the decimal amount on line 12b. Enter the result.

Step 3 Figure child's tax

14 Subtract the amount on line 5 from the amount on line 4. Enter the result.

15 Tax on the amount on line 14 based on the child's filing status.

16 Add the amounts on lines 13 and 15. Enter the total.

17 Tax on the amount on line 4 based on the child's filing status.

18 Compare the amounts on lines 16 and 17. Enter the larger of the two amounts here and on Form 1040, line 38; Form 1040A, line 23; or Form 1040NR, line 36. Be sure to check the box for "Form 8615."

For Paperwork Reduction Act Notice, see back of form.

Form

8801

Credit For Prior Year Minimum Tax

► Attach to your tax return.

Department of the Treasury
Internal Revenue Service

OMB No. 1545-1073

1990

Attachment
Sequence No. 74

Identifying number

Part I Net Minimum Tax on Exclusion Items

1 Enter line 3 of 1989 Form 6251, or line 1 of 1989 Form 4626, Form 1041 filers, see Instructions.

2 Enter adjustments and tax preference items treated as exclusion items. See Instructions.

3 Minimum tax credit net operating loss deduction. See Instructions.

4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$155,000 and you are married filing separately, see Instructions.

5 Enter line 9 of 1989 Form 6251, or line 9a of 1989 Form 4626, Form 8656 filers, enter \$20,000.

6 Enter line 10 of 1989 Form 6251, or line 9b of 1989 Form 4626, Form 8656 filers, enter \$75,000.

7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.

8 Multiply line 7 by 25% (.25) and enter the result.

9 Subtract line 8 from line 5. If zero or less, enter -0- here and on line 14, see Instructions.

10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II.

11 Form 6251 and 8656 filers, multiply line 10 by 21% (.21). Form 4626 filers, multiply line 10 by 20% (.20).

12 Tentative minimum tax on exclusion items. See Instructions.

13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11.

14 Enter line 18 of 1989 Form 6251, line 15 of 1989 Form 4626, or line 11c, Part III, of 1989 Form 8656.

15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.

Part II Minimum Tax Credit and Carryforward to 1991

16 Enter line 19 of 1989 Form 6251, the sum of lines 14 and 16 of 1989 Form 4626, or line 12, Part III, of 1989 Form 8656.

17 Enter the amount from line 15 above.

18 Subtract line 17 from line 16. If line 17 is greater than line 16, enter the result as a negative amount.

19 Carryforward of minimum tax credit from 1989. Enter amount on line 28 of 1989 Form 8801.

20 Enter your 1989 unallowed credit for fuel produced from a nonconventional source. Also include any unallowed orphan drug credit. See Instructions.

21 Combine lines 18, 19, and 20. If zero or less, do not complete the rest of this form. See Instructions.

22 Enter your 1990 regular income tax liability minus allowable tax credits. See Instructions.

23 Enter line 17 of 1990 Form 6251, line 13 of 1990 Form 4626, or line 37 of 1990 Form 8656.

24 Subtract line 23 from line 22. If zero or less, enter -0-.

25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1990 tax return. See Instructions.

26 Minimum tax credit carryforward to 1991. Subtract line 25 from line 21. See Instructions.

General Instructions

(Section references are to the Internal Revenue code.)

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Learning about the law or the form 1 hr., 33 min.

Preparing the form 1 hr., 3 min.

Copying, assembling, and sending the form to the IRS 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would appreciate your response. You can write to both the IRS and the

Recordkeeping. Keep a copy of this form and the instructions for 3 years after the date of filing.

Deferral items. Generally, adjustments and tax preference items that do not cause a permanent difference in taxable income over a number of years are deferral items. Examples are the personal exemption, the credit for state and local taxes, and the credit for foreign taxes.

Line 1—Form 1041 filers. Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1989 Form 8656. For Part I of Form 8656, take into account only exclusion items (the amount included on lines 4e and 6d of Part I of Form 8656). On line 9, Part I of Form 8656, use the minimum tax credit net operating loss

Recordkeeping. Use Form 8801 each year to see if you have a minimum tax credit carryforward. (See line 26 of your 1989 Form 8801.)

Purpose of Form

Form 8801 is used to compute the minimum tax credit, if any, for alternative minimum tax (AMT) for 1989. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

Who Should File
Form 8801 should be completed by individuals, corporations, trusts, and estates that had:

• an AMT liability in 1989 (or an amount on line 14 of Form 4626) and adjustments or tax preference items (other than exclusion items) in 1989;

• a minimum tax credit carryforward from 1989 to 1990; or

• a 1989 unallowed nonconventional source fuel credit or an unallowed orphan drug credit for 1989 (see the instructions for line 20 of this form).

Form 8814 Department of the Treasury Internal Revenue Service	Parent's Election To Report Child's Interest and Dividends ▶ See instructions below and on back. ▶ Attach to Parent's Form 1040 or Form 1040NR.	OMB No. 1545-1128 1990 Attachment Sequence No. 40	
General Instructions Purpose of form. —Use this form if you are a parent and choose to report the income of your child on your return. If you choose to report the income of your child, you can file his form with your child's return, or you can file it with your own return.		A separate Form 8814 must be filed for each child whose income the parent chooses to report. Caution: The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see Deductions You May Not Take on page 2.	
• Had no estimated tax payments for 1990; • Did not have any overpayment of tax applied to the 1989 return applied to the 1990 return; AND • Had no Federal income tax withheld from his or her income (backup withholding). The parent(s) must also qualify as explained on page 2 of these instructions. Step 1 is used to figure the amount of the child's income to report on the parent's return. Step 2 is used to figure an additional tax that must be added to the parent's tax.		(Instructions continue on back.) Your social security number _____ Child's social security number _____	
Caution: If more than one Form 8814 is attached, check here: ▶ <input type="checkbox"/>			
Step 1 Figure amount of child's interest and dividend income to report on your return			
1a Enter your child's taxable interest income. If this amount is different than the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions.			
b Enter your child's tax-exempt interest income. Do NOT include this amount on line 1a.		1b	
2a Enter your child's gross dividends (including any Alaska Permanent Fund dividends). If none, enter zero on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions.		2a	
b Enter your child's nontaxable distributions (from Form 1099-DIV, Box 1d) included on line 2a.		2b	
c Subtract line 2b from line 2a. Enter the result.		2c	
3 Add lines 1a and 2c. Enter the total. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, do not file this form. Your child must file his or her own return to report the income.		3	
4 Base amount		4 1,000.00	
5 Subtract line 4 from line 3. Enter the result. (If filing more than one Form 8814, see the instructions.) Also include this amount in the total on Form 1040, line 22, or Form 1040NR, line 22. In the space next to line 22, write "Form 8814" and show the amount. Go on to line 6.		5	
Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income			
6 Amount not taxed		6 500.00	
7 Subtract line 6 from line 3. Enter the result. If the result is zero or less, enter zero.		7	
8 Tax. a If the amount on line 7 is \$500 or more, enter \$75 here. (Also, see the Note below for where to enter it on your tax return.) b If the amount on line 7 is less than \$500, multiply the amount on line 7 by 15% (.15). Enter the result here. (Also, see the Note below for where to enter it on your tax return.)		8	
Note: Include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 36. On Form 1040, also enter the amount from line 8 in the space provided next to line 38. On Form 1040NR, enter the amount from line 8 and "Form 8814" next to line 36. (If filing more than one Form 8814, see the instructions.)			

Section 6

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Minimum tax credit

Classified by:	
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Size of adjusted gross income	3.3
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Miscellaneous itemized deductions

Classified by marital status	1.3
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Reported on:	
Returns with itemized deductions	2.1
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Miscellaneous medical expenses

(See Medical and dental expense deduction)

Modified taxable income

Classified by:	
Marginal tax rate	3.4
Tax generated at each rate	3.6
Tax generated at specific rate	3.5
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Moving expense deduction

Classified by marital status	1.3
Definition	pg 68
Reported on returns with itemized deductions	2.1

N**Nondeductible passive losses**

(See also Rent and royalty net income or loss)

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Nontaxable returns

(See also Taxable and nontaxable returns)

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O**Other adjustments**

(See also Statutory adjustments)

Classified by:	
Size of adjusted gross income	1.4

Other contributions

(See Contributions deduction)

Other dependents

(See Exemptions)

Other income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
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Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

Other tax credits

Classified by:	
Size of adjusted gross income	3.3
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Other taxes deduction

(See Taxes paid deduction)

Other than cash contributions deduction

(See Contributions deduction)

Overpayment

Classified by:	
Size of adjusted gross income	1.4
Credited to 1991 estimated tax:	
Classified by:	
Size of adjusted gross income	3.3
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Refunded:	
Classified by:	
Marital status	1.3

Size of adjusted gross income	3.3
Reported on:	
Form 1040A returns	1.6
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Returns with itemized deductions classified by marital status	2.2

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Parent exemptions

(See Exemptions)

Parent's election to report child's interest and dividends

Definition	pg 69
Reported on returns with modified taxable income	3.4, 3.5
Classified by:	
Marginal tax rate	3.4
Size of adjusted gross income	3.5

Partnership and S Corporation net income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
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Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
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Payment with request for extension of filing time

Classified by:	
Size of adjusted gross income	3.3
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Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
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Reported on:	
Returns with itemized deductions classified by marital status	2.2
Time series, 1980-1990	A

Penalty tax on qualified retirement plans

Classified by:	
Size of adjusted gross income	3.3
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Pensions and annuities

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B

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Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1980-1990	A

Personal exemption

(See Exemptions)

Personal interest deduction

(See Interest paid deduction)

Personal interest paid

(See Interest paid deduction)

Personal property taxes deduction

(See Taxes paid deduction)

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Classified by:	
Size of adjusted gross income	3.3
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Prescription medicine and drug expense

(See Medical and dental expense deduction)

Primary IRA payments

(See also Individual retirement arrangement adjustment, deductible payments)

Classified by marital status	1.3
Reported on:	
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(See Taxes paid deduction)

Refund

(See also Overpayment refunded)

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Regular tax computation

Classified by:	
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Rent and royalty net income or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
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Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1980-1990	A

Rent net income or loss

Classified by:	
Size of adjusted gross income	1.4

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Classified by:	
Size of adjusted gross income	1.4
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S Corporations

(See Partnership and S Corporation net income or loss)

Salaries and wages

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
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Returns with itemized deductions	2.1
Classified by marital status	2.2
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Sales of capital assets net gain or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
1979 income concept	B
Definition	pg 71
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1980-1990	A

Sales of property other than capital assets, net gain or loss

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 72
Reported on:	
Returns with itemized deductions	2.1
Classified by marital status	2.2

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Secondary IRA payments

(See also Individual retirement arrangement adjustment deductible payments)

Classified by marital status	1.3
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(See also Deduction of self-employment tax)

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Separate returns of married persons

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
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Single persons, returns of

(See also Marital filing status)

Classified by:	
Each rate at which tax was computed	3.6
Marginal tax rate	3.4
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Size of adjusted gross income

Classified by:	
Marital status	1.2
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Sources of income	1.4
Type of tax computation	3.1
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Reported on:	
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Returns with total income tax	3.2
Type of exemption	2.3

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Classified by size of adjusted gross income and by 1979 income concept	B
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Social security benefits

Benefits in adjusted gross income:

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4

Reported on:

Returns with itemized deductions	2.1
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Classified by:

Marital status	2.2
Size of adjusted gross income	1.4

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Social security tax on tip income

Classified by:	
Size of adjusted gross income	3.3
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Sources of income

(See also specific type)

Classified by:	
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(See also Basic and additional standard deductions)

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(See Taxes paid deduction)

Classified by:	
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Size of adjusted gross income	1.4
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Reported on:	
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(See also specific type)

Classified by:	
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Surviving spouses, returns of

(See also Marital filing status)

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(See also specific type)

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Classified by:	
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Reported on:	
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Reported on:	
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Size of adjusted gross income.....	3.3
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Size of adjusted gross income.....	1.4
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Number of exemptions	2.3
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Total itemized deductions

Classified by:	
Marital status.....	1.3
Size of adjusted gross income	1.4
Marital status.....	1.2
1979 income concept	B
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Classified by marital status.....	2.2
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Type of deduction	2.1

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Classified by size of adjusted gross income	3.1
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Classified by:	
Marital status.....	1.3
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